EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**9 415 557**	**2 667 023**	**28.3%**	**2 667 023**	**28.3%**	**2 377 982**	**26.8%**	**12.2%**
Exchange Revenue								
Service charges - Electricity	2 614 161	598 847	22.9%	598 847	22.9%	553 887	21.7%	8.1%
Service charges - Water	933 423	200 401	21.5%	200 401	21.5%	205 311	24.2%	(2.4%)
Service charges - Waste Water Management	493 351	153 889	31.2%	153 889	31.2%	143 623	30.7%	7.1%
Service charges - Waste Management	406 053	134 338	33.1%	134 338	33.1%	101 779	26.4%	32.0%
Sale of Goods and Rendering of Services	145 958	34 562	23.7%	34 562	23.7%	27 353	19.7%	26.4%
Agency services	27 261	2 802	10.3%	2 802	10.3%	1 098	2.5%	155.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	211 915	99 740	47.1%	99 740	47.1%	59 450	49.0%	67.8%
Interest earned from Current and Non Current Assets	24 054	9 280	38.6%	9 280	38.6%	7 847	25.4%	18.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23 129	6 488	28.0%	6 488	28.0%	5 180	23.6%	25.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	84 138	11 593	13.8%	11 593	13.8%	10 489	11.1%	10.5%
Non-Exchange Revenue								
Property rates	2 208 577	661 355	29.9%	661 355	29.9%	593 344	30.3%	11.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 080	2 272	11.3%	2 272	11.3%	3 768	16.8%	(39.7%)
Licences or permits	17 667	2 793	15.8%	2 793	15.8%	2 753	13.9%	1.5%
Transfer and subsidies - Operational	1 463 862	499 138	34.1%	499 138	34.1%	422 246	29.2%	18.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	741 926	247 309	33.3%	247 309	33.3%	239 734	33.3%	3.2%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 217	-	2 217	-	123	-	1 704.0%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**9 405 342**	**2 696 083**	**28.7%**	**2 696 083**	**28.7%**	**2 447 427**	**27.6%**	**10.2%**
Employee related costs	2 884 448	666 636	23.1%	666 636	23.1%	633 843	23.6%	5.2%
Remuneration of councillors	74 057	19 880	26.8%	19 880	26.8%	18 555	26.4%	7.1%
Bulk purchases - electricity	2 512 494	689 551	27.4%	689 551	27.4%	655 204	30.3%	5.2%
Inventory consumed	286 314	111 281	38.9%	111 281	38.9%	65 428	20.8%	70.1%
Debt impairment	1 328 917	331 250	24.9%	331 250	24.9%	302 812	25.0%	9.4%
Depreciation and amortisation	609 619	461 060	75.6%	461 060	75.6%	406 675	66.2%	13.4%
Interest	13 567	3 236	23.9%	3 236	23.9%	4 476	9.1%	(27.7%)
Contracted services	903 924	165 767	18.3%	165 767	18.3%	151 949	15.5%	9.1%
Transfers and subsidies	154 110	31 659	20.5%	31 659	20.5%	32 931	19.3%	(3.9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	545 352	208 514	38.2%	208 514	38.2%	154 384	29.0%	35.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	92 540	7 249	7.8%	7 249	7.8%	21 172	25.8%	(65.8%)
Surplus/(Deficit)	**10 215**	**(29 059)**		**(29 059)**		**(69 445)**		
Transfers and subsidies - capital (monetary allocations)	760 580	32 090	4.2%	32 090	4.2%	31 047	4.2%	3.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**770 796**	**3 031**		**3 031**		**(38 398)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**770 796**	**3 031**		**3 031**		**(38 398)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**770 796**	**3 031**		**3 031**		**(38 398)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	23 123	-	23 123	-	22 127	-	4.5%
Surplus/(Deficit) for the year	**770 796**	**26 153**		**26 153**		**(16 271)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**1 219 326**	**160 140**	**13.1%**	**160 140**	**13.1%**	**114 806**	**5.5%**	**39.5%**
National Government	759 472	100 980	13.3%	100 980	13.3%	59 342	8.1%	70.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	212	-	212	-	30	-	602.7%
Transfers recognised - capital	**759 472**	**101 192**	**13.3%**	**101 192**	**13.3%**	**59 372**	**8.1%**	**70.4%**
Borrowing	-	-	-	-	-	482	.1%	(100.0%)
Internally generated funds	459 854	58 948	12.8%	58 948	12.8%	54 951	8.9%	7.3%
Capital Expenditure Functional	**1 219 326**	**160 140**	**13.1%**	**160 140**	**13.1%**	**114 806**	**5.5%**	**39.5%**
Municipal governance and administration	**118 178**	**5 929**	**5.0%**	**5 929**	**5.0%**	**3 311**	**1.2%**	**79.1%**
Executive and Council	1 100	-	-	-	-	32	2.9%	(100.0%)
Finance and administration	117 078	5 929	5.1%	5 929	5.1%	3 279	1.2%	80.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**379 038**	**25 585**	**6.7%**	**25 585**	**6.7%**	**29 772**	**9.3%**	**(14.1%)**
Community and Social Services	45 950	3 436	7.5%	3 436	7.5%	5 825	19.8%	(41.0%)
Sport And Recreation	33 200	1 984	6.0%	1 984	6.0%	1 699	6.2%	16.8%
Public Safety	20 688	82	.4%	82	.4%	33	.2%	148.9%
Housing	278 200	20 083	7.2%	20 083	7.2%	22 215	9.4%	(9.6%)
Health	1 000	-	-	-	-	-	-	-
Economic and Environmental Services	**287 386**	**67 950**	**23.6%**	**67 950**	**23.6%**	**67 870**	**14.1%**	**.1%**
Planning and Development	113 550	17 527	15.4%	17 527	15.4%	5 051	6.0%	247.0%
Road Transport	173 837	50 423	29.0%	50 423	29.0%	62 819	15.9%	(19.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**370 624**	**53 355**	**14.4%**	**53 355**	**14.4%**	**12 150**	**1.3%**	**339.1%**
Energy sources	132 820	18 652	14.0%	18 652	14.0%	4 369	3.0%	326.9%
Water Management	100 205	17 275	17.2%	17 275	17.2%	6 278	3.9%	175.2%
Waste Water Management	103 598	16 762	16.2%	16 762	16.2%	1 503	.3%	1 015.2%
Waste Management	34 000	665	2.0%	665	2.0%	-	-	(100.0%)
Other	**64 100**	**7 323**	**11.4%**	**7 323**	**11.4%**	**1 703**	**1.6%**	**330.0%**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**8 613 092**	**2 442 284**	**28.4%**	**2 442 284**	**28.4%**	**2 955 761**	**36.6%**	**(17.4%)**
Property rates	**1 777 905**	**350 478**	**19.7%**	**350 478**	**19.7%**	**367 093**	**23.3%**	**(4.5%)**
Service charges	3 579 825	731 708	20.4%	731 708	20.4%	1 007 328	29.4%	(27.4%)
Other revenue	**1 006 865**	**648 348**	**64.4%**	**648 348**	**64.4%**	**863 025**	**99.6%**	**(24.9%)**
Transfers and Subsidies - Operational	1 463 862	489 287	33.4%	489 287	33.4%	428 216	29.6%	14.3%
Transfers and Subsidies - Capital	760 580	212 546	27.9%	212 546	27.9%	282 359	38.4%	(24.7%)
Interest	24 054	9 918	41.2%	9 918	41.2%	7 739	25.1%	28.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(7 466 806)**	**(2 118 905)**	**28.4%**	**(2 118 905)**	**28.4%**	**(1 953 056)**	**27.7%**	**8.5%**
Suppliers and employees	(7 299 129)	(2 082 073)	28.5%	(2 082 073)	28.5%	(1 913 457)	28.0%	8.8%
Finance charges	(13 567)	(6 202)	45.7%	(6 202)	45.7%	(7 219)	14.6%	(14.1%)
Transfers and grants	(154 110)	(30 630)	19.9%	(30 630)	19.9%	(32 380)	19.0%	(5.4%)
Net Cash from/(used) Operating Activities	**1 146 286**	**323 379**	**28.2%**	**323 379**	**28.2%**	**1 002 704**	**96.8%**	**(67.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**2 217**	**-**	**2 217**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	2 217	-	2 217	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(1 219 326)**	**(160 140)**	**13.1%**	**(160 140)**	**13.1%**	**(114 806)**	**5.5%**	**39.5%**
Capital assets	(1 219 326)	(160 140)	13.1%	(160 140)	13.1%	(114 806)	5.5%	39.5%
Net Cash from/(used) Investing Activities	**(1 219 326)**	**(157 923)**	**13.0%**	**(157 923)**	**13.0%**	**(114 806)**	**5.5%**	**37.6%**
Cash Flow from Financing Activities								
Receipts	**6 005**	**788**	**13.1%**	**788**	**13.1%**	**(26)**	**-**	**(3 168.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6 005	788	13.1%	788	13.1%	(26)	(.3%)	(3 168.0%)
Payments	**(49 141)**	**(12 993)**	**26.4%**	**(12 993)**	**26.4%**	**(11 976)**	**19.1%**	**8.5%**
Repayment of borrowing	(49 141)	(12 993)	26.4%	(12 993)	26.4%	(11 976)	19.1%	8.5%
Net Cash from/(used) Financing Activities	**(43 136)**	**(12 205)**	**28.3%**	**(12 205)**	**28.3%**	**(12 002)**	**(1.8%)**	**1.7%**
Net Increase/(Decrease) in cash held	**(116 176)**	**153 250**	**(131.9%)**	**153 250**	**(131.9%)**	**875 897**	**(235.2%)**	**(82.5%)**
Cash/cash equivalents at the year begin:	808 648	679 818	84.1%	679 818	84.1%	699 271	79.0%	(2.8%)
Cash/cash equivalents at the year end:	**692 472**	**833 069**	**120.3%**	**833 069**	**120.3%**	**1 573 509**	**307.1%**	**(47.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	97 034	4.6%	86 793	4.1%	54 861	2.6%	1 886 971	88.8%	2 125 660	31.2%	-	-	45 504	2.1%
Trade and Other Receivables from Exchange Transactions - Electricity	163 448	20.5%	46 089	5.8%	30 278	3.8%	558 200	69.9%	798 015	11.7%	-	-	127 440	16.0%
Receivables from Non-exchange Transactions - Property Rates	200 433	14.4%	90 960	6.6%	59 135	4.3%	1 037 184	74.7%	1 387 712	20.3%	-	-	107 668	7.8%
Receivables from Exchange Transactions - Waste Water Management	52 135	8.8%	41 982	7.1%	21 814	3.7%	475 419	80.4%	591 350	8.7%	-	-	24 051	4.1%
Receivables from Exchange Transactions - Waste Management	41 027	5.6%	53 282	7.2%	20 250	2.7%	622 743	84.5%	737 302	10.8%	-	-	19 795	2.7%
Receivables from Exchange Transactions - Property Rental Debtors	169	1.5%	239	2.1%	153	1.3%	11 086	95.2%	11 647	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	34 190	3.9%	34 544	3.9%	33 363	3.8%	777 015	88.4%	879 113	12.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 887	4.1%	12 616	4.4%	8 281	2.9%	257 241	88.7%	290 026	4.3%	1	-	6 791	2.3%
Total By Income Source	**600 324**	**8.8%**	**366 506**	**5.4%**	**228 134**	**3.3%**	**5 625 861**	**82.5%**	**6 820 825**	**100.0%**	**1**	**-**	**331 250**	**4.9%**
Debtors Age Analysis By Customer Group														
Organs of State	41 480	51.7%	13 655	17.0%	7 708	9.6%	17 377	21.7%	80 220	1.2%	-	-	-	-
Commercial	269 943	18.8%	77 614	5.4%	55 191	3.8%	1 034 550	72.0%	1 437 298	21.1%	1	-	-	-
Households	288 901	5.4%	275 238	5.2%	165 235	3.1%	4 573 933	86.2%	5 303 307	77.8%	-	-	331 250	6.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**600 324**	**8.8%**	**366 506**	**5.4%**	**228 134**	**3.3%**	**5 625 861**	**82.5%**	**6 820 825**	**100.0%**	**1**	**-**	**331 250**	**4.9%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	212 741	100.0%	-	-	-	-	-	-	212 741	18.2%
Bulk Water	15 957	100.0%	-	-	-	-	-	-	15 957	1.4%
PAYE deductions	34 650	100.0%	-	-	-	-	-	-	34 650	3.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	36 814	100.0%	-	-	-	-	-	-	36 814	3.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 573	76.2%	9 841	23.8%	-	-	-	-	41 415	3.5%
Auditor-General	2 558	100.0%	-	-	-	-	-	-	2 558	.2%
Other	826 384	100.0%	-	-	-	-	-	-	826 384	70.6%
Total	**1 160 678**	**99.2%**	**9 841**	**.8%**	**-**	**-**	**-**	**-**	**1 170 519**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**1 941 550**	**1 699 488**	**87.5%**	**1 699 488**	**87.5%**	**1 608 451**	**101.3%**	**5.7%**
National Government	1 307 960	1 661 778	127.1%	1 661 778	127.1%	1 551 223	208.5%	7.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	40 000	3 547	8.9%	3 547	8.9%	2 793	6.7%	27.0%
Transfers recognised - capital	**1 347 960**	**1 665 325**	**123.5%**	**1 665 325**	**123.5%**	**1 554 016**	**197.8%**	**7.2%**
Borrowing	76 338	4 345	5.7%	4 345	5.7%	20 087	7.1%	(78.4%)
Internally generated funds	517 253	29 818	5.8%	29 818	5.8%	34 347	6.6%	(13.2%)
Capital Expenditure Functional	**1 995 957**	**32 126 890**	**1 609.6%**	**32 126 890**	**1 609.6%**	**699 954**	**42.7%**	**4 489.9%**
Municipal governance and administration	**243 158**	**14 314 311**	**5 886.8%**	**14 314 311**	**5 886.8%**	**20 657 222**	**10 607.9%**	**(30.7%)**
Executive and Council	-	17 536	-	17 536	-	17 781	222 265.0%	(1.4%)
Finance and administration	243 158	14 296 775	5 879.6%	14 296 775	5 879.6%	20 639 441	10 599.2%	(30.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**128 758**	**3 233 632**	**2 511.4%**	**3 233 632**	**2 511.4%**	**1 023 093**	**1 016.8%**	**216.1%**
Community and Social Services	40 230	2 327 474	5 785.4%	2 327 474	5 785.4%	295 153	871.5%	688.6%
Sport And Recreation	51 739	303 295	586.2%	303 295	586.2%	259 644	580.9%	16.8%
Public Safety	30 422	(21 624)	(71.1%)	(21 624)	(71.1%)	(60 349)	(297.3%)	(64.2%)
Housing	4 417	556 250	12 594.8%	556 250	12 594.8%	461 392	-	20.6%
Health	1 950	68 236	3 499.3%	68 236	3 499.3%	67 253	3 843.0%	1.5%
Economic and Environmental Services	**574 965**	**4 706 636**	**818.6%**	**4 706 636**	**818.6%**	**(26 034 574)**	**(5 207.7%)**	**(118.1%)**
Planning and Development	54 407	931 825	1 712.7%	931 825	1 712.7%	757 759	1 484.4%	23.0%
Road Transport	520 557	3 572 321	686.2%	3 572 321	686.2%	(26 986 529)	(6 012.0%)	(113.2%)
Environmental Protection	-	202 491	-	202 491	-	194 196	-	4.3%
Trading Services	**1 049 078**	**9 846 759**	**938.6%**	**9 846 759**	**938.6%**	**5 032 464**	**596.7%**	**95.7%**
Energy sources	315 211	4 808 486	1 525.5%	4 808 486	1 525.5%	1 417 111	661.7%	239.3%
Water Management	481 371	3 560 549	739.7%	3 560 549	739.7%	2 186 485	631.3%	62.8%
Waste Water Management	244 716	999 224	408.3%	999 224	408.3%	928 911	335.2%	7.6%
Waste Management	7 780	478 499	6 150.4%	478 499	6 150.4%	499 958	8 694.9%	(4.3%)
Other	**-**	**25 552**	**-**	**25 552**	**-**	**21 748**	**-**	**17.5%**

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	530 611	8.1%	334 678	5.1%	307 166	4.7%	5 382 894	82.1%	6 555 349	41.7%	1 628 564	24.8%	20 309 683	309.8%
Trade and Other Receivables from Exchange Transactions - Electricity	525 314	43.1%	119 485	9.8%	49 851	4.1%	524 056	43.0%	1 218 706	7.7%	9 826	.8%	2 157 991	177.1%
Receivables from Non-exchange Transactions - Property Rates	2 567 640	67.0%	56 459	1.5%	37 100	1.0%	1 171 714	30.6%	3 832 913	24.4%	80 469	2.1%	6 265 843	163.5%
Receivables from Exchange Transactions - Waste Water Management	109 888	9.8%	53 635	4.8%	46 437	4.1%	911 853	81.3%	1 121 814	7.1%	248 189	22.1%	3 692 644	329.2%
Receivables from Exchange Transactions - Waste Management	46 875	8.1%	15 158	2.6%	14 784	2.5%	504 588	86.8%	581 405	3.7%	164 540	28.3%	2 291 208	394.1%
Receivables from Exchange Transactions - Property Rental Debtors	3 496	8.2%	730	1.7%	617	1.5%	37 567	88.6%	42 409	.3%	-	-	162 668	383.6%
Interest on Arrear Debtor Accounts	116 023	5.8%	89 597	4.5%	84 980	4.3%	1 708 528	85.5%	1 999 128	12.7%	237 856	11.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15 513	4.0%	4 915	1.3%	5 830	1.5%	356 786	93.1%	383 043	2.4%	43 314	11.3%	-	-
Total By Income Source	**3 915 359**	**24.9%**	**674 657**	**4.3%**	**546 765**	**3.5%**	**10 597 986**	**67.4%**	**15 734 767**	**100.0%**	**2 412 759**	**15.3%**	**34 880 037**	**221.7%**
Debtors Age Analysis By Customer Group														
Organs of State	214 301	49.8%	28 393	6.6%	20 112	4.7%	167 240	38.9%	430 047	2.7%	-	-	-	-
Commercial	1 619 859	48.6%	150 088	4.5%	78 439	2.4%	1 487 971	44.6%	3 336 358	21.2%	-	-	-	-
Households	2 081 198	17.4%	496 176	4.1%	448 214	3.7%	8 942 775	74.7%	11 968 363	76.1%	2 412 759	20.2%	34 880 037	291.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 915 359**	**24.9%**	**674 657**	**4.3%**	**546 765**	**3.5%**	**10 597 986**	**67.4%**	**15 734 767**	**100.0%**	**2 412 759**	**15.3%**	**34 880 037**	**221.7%**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR BEYERS NAUDE (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**453 136**	**206 804**	**45.6%**	**206 804**	**45.6%**	**145 311**	**28.1%**	**42.3%**
Exchange Revenue								
Service charges - Electricity	141 120	35 308	25.0%	35 308	25.0%	26 475	15.5%	33.4%
Service charges - Water	40 832	13 778	33.7%	13 778	33.7%	6 884	14.0%	100.2%
Service charges - Waste Water Management	59 557	26 129	43.9%	26 129	43.9%	12 804	26.6%	104.1%
Service charges - Waste Management	6 686	13 008	194.5%	13 008	194.5%	6 533	31.3%	99.1%
Sale of Goods and Rendering of Services	2 819	209	7.4%	209	7.4%	223	16.6%	(6.2%)
Agency services	6 134	835	13.6%	835	13.6%	591	9.6%	41.4%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 481	3 218	71.8%	3 218	71.8%	1 310	44.3%	145.6%
Interest earned from Current and Non Current Assets	616	413	67.0%	413	67.0%	269	16.9%	53.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 727	243	6.5%	243	6.5%	1 679	151.0%	(85.5%)
Licence and permits	1 144	198	17.3%	198	17.3%	267	13.6%	(25.8%)
Operational Revenue	8 557	16 738	195.6%	16 738	195.6%	80	.2%	20 879.7%
Non-Exchange Revenue								
Property rates	45 043	45 508	101.0%	45 508	101.0%	41 438	99.1%	9.8%
Surcharges and Taxes	4 176	1 760	42.2%	1 760	42.2%	1 113	30.1%	58.1%
Fines, penalties and forfeits	720	22	3.1%	22	3.1%	(621)	(1 664.2%)	(103.6%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	125 659	48 888	38.9%	48 888	38.9%	45 909	38.5%	6.5%
Interest	1 865	548	29.4%	548	29.4%	356	15.2%	54.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**554 298**	**126 347**	**22.8%**	**126 347**	**22.8%**	**97 576**	**19.3%**	**29.5%**
Employee related costs	184 072	40 996	22.3%	40 996	22.3%	39 570	21.4%	3.6%
Remuneration of councillors	9 276	2 303	24.8%	2 303	24.8%	2 332	25.8%	(1.3%)
Bulk purchases - electricity	130 815	31 910	24.4%	31 910	24.4%	29 576	23.3%	7.9%
Inventory consumed	5 582	1 419	25.4%	1 419	25.4%	608	24.5%	133.3%
Debt impairment	8 969	-	-	-	-	-	-	-
Depreciation and amortisation	65 308	15 186	23.3%	15 186	23.3%	15 341	23.8%	(1.0%)
Interest	10 452	9 919	94.9%	9 919	94.9%	4 787	352.8%	107.2%
Contracted services	19 285	3 662	19.0%	3 662	19.0%	1 009	4.8%	263.1%
Transfers and subsidies	150	-	-	-	-	-	-	-
Irrecoverable debts written off	4 829	-	-	-	-	(11 597)	(252.1%)	(100.0%)
Operational costs	115 560	20 952	18.1%	20 952	18.1%	15 949	17.6%	31.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(101 162)**	**80 457**		**80 457**		**47 735**		
Transfers and subsidies - capital (monetary allocations)	74 871	9 808	13.1%	9 808	13.1%	21 594	32.7%	(54.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(26 291)**	**90 264**		**90 264**		**69 328**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(26 291)**	**90 264**		**90 264**		**69 328**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(26 291)**	**90 264**		**90 264**		**69 328**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(26 291)**	**90 264**		**90 264**		**69 328**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**73 800**	**79 990**	**108.4%**	**79 990**	**108.4%**	**19 353**	**29.4%**	**313.3%**
National Government	70 164	78 497	111.9%	78 497	111.9%	19 341	30.3%	305.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**70 164**	**78 497**	**111.9%**	**78 497**	**111.9%**	**19 341**	**30.3%**	**305.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 637	1 493	41.1%	1 493	41.1%	12	.6%	11 925.3%
Capital Expenditure Functional	**74 050**	**80 082**	**108.1%**	**80 082**	**108.1%**	**19 353**	**29.4%**	**313.8%**
Municipal governance and administration	**370**	**699**	**188.9%**	**699**	**188.9%**	**12**	**1.1%**	**5 528.2%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	370	699	188.9%	699	188.9%	12	1.1%	5 528.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**6 616**	**10 971**	**165.8%**	**10 971**	**165.8%**	**4 416**	**73.6%**	**148.5%**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	6 616	10 971	165.8%	10 971	165.8%	4 416	73.6%	148.5%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**67 064**	**68 412**	**102.0%**	**68 412**	**102.0%**	**14 925**	**25.4%**	**358.4%**
Energy sources	3 517	886	25.2%	886	25.2%	-	-	(100.0%)
Water Management	50 792	56 346	110.9%	56 346	110.9%	9 786	20.1%	475.8%
Waste Water Management	8 467	5 701	67.3%	5 701	67.3%	2 843	56.7%	100.5%
Waste Management	4 288	5 480	127.8%	5 480	127.8%	2 297	57.4%	138.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**527 231**	**156 544**	**29.7%**	**156 544**	**29.7%**	**(19 702)**	**(3.6%)**	**(894.6%)**
Property rates	**49 500**	**14 999**	**30.3%**	**14 999**	**30.3%**	**2 344**	**5.5%**	**539.8%**
Service charges	307 044	5 808	1.9%	5 808	1.9%	8	-	74 964.9%
Other revenue	**25 830**	**21 904**	**84.8%**	**21 904**	**84.8%**	**2 016**	**3.6%**	**986.4%**
Transfers and Subsidies - Operational	69 370	96 000	138.4%	96 000	138.4%	(29 182)	(38.3%)	(429.0%)
Transfers and Subsidies - Capital	74 871	17 668	23.6%	17 668	23.6%	5 113	8.2%	245.6%
Interest	616	166	27.0%	166	27.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(467 994)**	**(69 532)**	**14.9%**	**(69 532)**	**14.9%**	**(31 180)**	**7.4%**	**123.0%**
Suppliers and employees	(467 994)	(69 532)	14.9%	(69 532)	14.9%	(31 180)	7.4%	123.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**59 237**	**87 012**	**146.9%**	**87 012**	**146.9%**	**(50 882)**	**(38.8%)**	**(271.0%)**
Cash Flow from Investing Activities								
Receipts	**(1 576)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 576)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(73 800)**	**2 755**	**(3.7%)**	**2 755**	**(3.7%)**	**-**	**-**	**(100.0%)**
Capital assets	(73 800)	2 755	(3.7%)	2 755	(3.7%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(75 377)**	**2 755**	**(3.7%)**	**2 755**	**(3.7%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(16 139)**	**89 768**	**(556.2%)**	**89 768**	**(556.2%)**	**(50 882)**	**(78.2%)**	**(276.4%)**
Cash/cash equivalents at the year begin:	924	996	107.7%	996	107.7%	924	100.3%	7.7%
Cash/cash equivalents at the year end:	**(15 215)**	**90 763**	**(596.5%)**	**90 763**	**(596.5%)**	**(49 957)**	**(75.7%)**	**(281.7%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 865	6.3%	4 505	5.8%	3 610	4.7%	64 404	83.2%	77 385	25.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 922	40.8%	1 147	7.9%	552	3.8%	6 895	47.5%	14 516	4.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 402	31.7%	8 068	13.2%	741	1.2%	32 950	53.9%	61 160	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15 969	21.9%	5 761	7.9%	3 565	4.9%	47 655	65.3%	72 950	24.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 329	10.1%	3 501	4.8%	2 363	3.3%	59 504	81.9%	72 697	23.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	146	2.9%	88	1.7%	227	4.4%	4 659	91.0%	5 121	1.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**53 634**	**17.7%**	**23 070**	**7.6%**	**11 059**	**3.6%**	**216 066**	**71.1%**	**303 828**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	19 666	40.9%	6 155	12.8%	1 074	2.2%	21 230	44.1%	48 125	15.8%	-	-	-	-
Households	33 968	13.3%	16 915	6.6%	9 985	3.9%	194 835	76.2%	255 703	84.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**53 634**	**17.7%**	**23 070**	**7.6%**	**11 059**	**3.6%**	**216 066**	**71.1%**	**303 828**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 717	2.9%	21 174	4.2%	22 381	4.4%	451 715	88.6%	509 987	90.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	960	4.7%	1 017	5.0%	1 089	5.4%	17 175	84.8%	20 241	3.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(11 058)	(94.2%)	27	.2%	2 458	20.9%	20 313	173.0%	11 741	2.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(4 893)	(22.0%)	693	3.1%	4 813	21.6%	21 631	97.2%	22 244	3.9%
Auditor-General	(494)	(30.1%)	(3 065)	(186.7%)	(467)	(28.4%)	5 667	345.2%	1 642	.3%
Other	(16)	100.0%	-	-	-	-	-	-	(16)	-
Total	**(783)**	**(.1%)**	**19 846**	**3.5%**	**30 275**	**5.4%**	**516 501**	**91.3%**	**565 838**	**100.0%**

Contact Details

Municipal Manager	Dr Edward Martin Rankwana	049 807 5700
Financial Manager	Mr Jimmy Joubert	049 807 5700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**314 333**	**92 700**	**29.5%**	**92 700**	**29.5%**	**86 265**	**30.0%**	**7.5%**
Exchange Revenue								
Service charges - Electricity	167 878	27 067	16.1%	27 067	16.1%	28 346	18.4%	(4.5%)
Service charges - Water	16 805	4 542	27.0%	4 542	27.0%	3 754	24.9%	21.0%
Service charges - Waste Water Management	6 616	2 070	31.3%	2 070	31.3%	1 499	25.0%	38.1%
Service charges - Waste Management	10 519	3 339	31.7%	3 339	31.7%	2 361	24.9%	41.5%
Sale of Goods and Rendering of Services	601	91	15.1%	91	15.1%	159	29.9%	(42.9%)
Agency services	850	240	28.3%	240	28.3%	235	22.2%	2.3%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 689	1 388	20.7%	1 388	20.7%	1 458	30.5%	(4.9%)
Interest earned from Current and Non Current Assets	950	177	18.6%	177	18.6%	91	11.4%	93.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	77	20	26.0%	20	26.0%	19	-	4.0%
Rental from Fixed Assets	575	124	21.5%	124	21.5%	163	98.6%	(24.1%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	2 891	78	2.7%	78	2.7%	312	11.7%	(74.9%)
Non-Exchange Revenue								
Property rates	24 819	24 054	96.9%	24 054	96.9%	21 882	105.9%	9.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	315	17	5.3%	17	5.3%	58	13.7%	(71.3%)
Licences or permits	420	133	31.6%	133	31.6%	91	33.1%	45.4%
Transfer and subsidies - Operational	74 328	29 362	39.5%	29 362	39.5%	25 836	36.0%	13.6%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**373 107**	**58 978**	**15.8%**	**58 978**	**15.8%**	**86 289**	**24.9%**	**(31.7%)**
Employee related costs	102 713	23 474	22.9%	23 474	22.9%	21 375	22.4%	9.8%
Remuneration of councillors	4 928	1 402	28.4%	1 402	28.4%	1 278	26.3%	9.7%
Bulk purchases - electricity	130 570	6 957	5.3%	6 957	5.3%	35 458	30.8%	(80.4%)
Inventory consumed	9 053	243	2.7%	243	2.7%	1 177	12.3%	(79.4%)
Debt impairment	27 177	6 528	24.0%	6 528	24.0%	-	-	(100.0%)
Depreciation and amortisation	56 304	14 076	25.0%	14 076	25.0%	15 456	26.2%	(8.9%)
Interest	3 489	-	-	-	-	-	-	-
Contracted services	11 937	910	7.6%	910	7.6%	1 150	9.8%	(20.9%)
Transfers and subsidies	1 083	-	-	-	-	-	-	-
Irrecoverable debts written off	-	267	-	267	-	5 471	25.0%	(95.1%)
Operational costs	25 853	5 124	19.8%	5 124	19.8%	4 926	19.4%	4.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(58 773)**	**33 722**		**33 722**		**(25)**		
Transfers and subsidies - capital (monetary allocations)	37 259	5 304	14.2%	5 304	14.2%	2 746	11.4%	93.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(21 515)**	**39 027**		**39 027**		**2 721**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(21 515)**	**39 027**		**39 027**		**2 721**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(21 515)**	**39 027**		**39 027**		**2 721**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(21 515)**	**39 027**		**39 027**		**2 721**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**34 519**	**3 939**	**11.4%**	**3 939**	**11.4%**	**2 436**	**10.9%**	**61.7%**
National Government	32 399	3 895	12.0%	3 895	12.0%	2 387	11.4%	63.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 399**	**3 895**	**12.0%**	**3 895**	**12.0%**	**2 387**	**11.4%**	**63.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 120	44	2.1%	44	2.1%	49	3.7%	(9.4%)
Capital Expenditure Functional	**34 519**	**3 939**	**11.4%**	**3 939**	**11.4%**	**2 436**	**10.9%**	**61.7%**
Municipal governance and administration	**1 388**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	15	-	-	-	-	-	-	-
Finance and administration	1 373	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**4 228**	**-**	**-**	**-**	**-**	**939**	**21.5%**	**(100.0%)**
Community and Social Services	15	-	-	-	-	-	-	-
Sport And Recreation	3 913	-	-	-	-	939	21.6%	(100.0%)
Public Safety	300	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 750**	**1 210**	**10.3%**	**1 210**	**10.3%**	**304**	**4.5%**	**298.2%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	11 750	1 210	10.3%	1 210	10.3%	304	4.5%	298.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**17 153**	**2 729**	**15.9%**	**2 729**	**15.9%**	**1 193**	**11.0%**	**128.7%**
Energy sources	4 706	11	.2%	11	.2%	49	3.5%	(78.3%)
Water Management	9 007	2 574	28.6%	2 574	28.6%	1 145	13.5%	124.8%
Waste Water Management	485	144	29.8%	144	29.8%	-	-	(100.0%)
Waste Management	2 957	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**351 967**	**49 573**	**14.1%**	**49 573**	**14.1%**	**37 245**	**11.1%**	**33.1%**
Property rates	**16 132**	**968**	**6.0%**	**968**	**6.0%**	**3 179**	**21.4%**	**(69.5%)**
Service charges	190 031	20 728	10.9%	20 728	10.9%	28 070	14.4%	(26.2%)
Other revenue	**38 575**	**2 068**	**5.4%**	**2 068**	**5.4%**	**5 996**	**20.6%**	**(65.5%)**
Transfers and Subsidies - Operational	69 020	25 808	37.4%	25 808	37.4%	-	-	(100.0%)
Transfers and Subsidies - Capital	37 259	-	-	-	-	-	-	-
Interest	950	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(329 130)**	**(1 722)**	**.5%**	**(1 722)**	**.5%**	**(4 414)**	**1.4%**	**(61.0%)**
Suppliers and employees	(328 741)	(1 722)	.5%	(1 722)	.5%	(3 384)	1.1%	(49.1%)
Finance charges	(389)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	(1 031)	102.9%	(100.0%)
Net Cash from/(used) Operating Activities	**22 837**	**47 851**	**209.5%**	**47 851**	**209.5%**	**32 830**	**126.7%**	**45.8%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(34 519)**	**(503)**	**1.5%**	**(503)**	**1.5%**	**(1 699)**	**7.6%**	**(70.4%)**
Capital assets	(34 519)	(503)	1.5%	(503)	1.5%	(1 699)	7.6%	(70.4%)
Net Cash from/(used) Investing Activities	**(34 519)**	**(503)**	**1.5%**	**(503)**	**1.5%**	**(1 699)**	**7.6%**	**(70.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(1 048)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 048)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 048)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(12 730)**	**47 348**	**(371.9%)**	**47 348**	**(371.9%)**	**31 131**	**1 165.6%**	**52.1%**
Cash/cash equivalents at the year begin:	16 624	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**3 894**	**47 348**	**1 215.9%**	**47 348**	**1 215.9%**	**31 131**	**1 147.7%**	**52.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 825	12.3%	924	3.0%	1 146	3.7%	25 201	81.0%	31 095	16.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 596	39.1%	1 545	5.2%	1 069	3.6%	15 463	52.1%	29 672	15.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 321	31.8%	283	.5%	133	.2%	38 935	67.5%	57 672	30.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 696	11.2%	373	2.5%	311	2.0%	12 774	84.3%	15 154	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 647	11.7%	572	2.5%	497	2.2%	18 865	83.5%	22 582	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	3.8%	3	1.6%	3	1.6%	151	93.0%	162	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	446	1.7%	69	.3%	89	.3%	25 434	97.7%	26 038	13.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 100)	(68.4%)	31	.7%	30	.7%	7 573	167.0%	4 534	2.4%	-	-	-	-
Total By Income Source	**35 436**	**19.0%**	**3 801**	**2.0%**	**3 277**	**1.8%**	**144 397**	**77.3%**	**186 910**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 793	35.8%	623	3.9%	164	1.0%	9 581	59.3%	16 162	8.6%	-	-	-	-
Commercial	2 584	31.2%	178	2.1%	152	1.8%	5 373	64.8%	8 286	4.4%	-	-	-	-
Households	12 343	11.4%	2 498	2.3%	2 595	2.4%	90 982	83.9%	108 419	58.0%	-	-	-	-
Other	14 716	27.2%	501	.9%	366	.7%	38 460	71.2%	54 044	28.9%	-	-	-	-
Total By Customer Group	**35 436**	**19.0%**	**3 801**	**2.0%**	**3 277**	**1.8%**	**144 397**	**77.3%**	**186 910**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	7 541	100.0%	7 541	42.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	2 677	100.0%	-	-	-	-	-	-	2 677	15.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	32.1%	-	-	-	-	3	67.9%	5	-
Auditor-General	-	-	-	-	-	-	407	100.0%	407	2.3%
Other	262	3.7%	360	5.1%	123	1.8%	6 271	89.4%	7 017	39.8%
Total	**2 941**	**16.7%**	**360**	**2.0%**	**123**	**.7%**	**14 223**	**80.6%**	**17 648**	**100.0%**

Contact Details

Municipal Manager	Mr Mzwandile Nini	042 243 6403
Financial Manager	Mr Nigel Delo	042 243 6487

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**741 972**	**136 365**	**18.4%**	**136 365**	**18.4%**	**210 902**	**30.3%**	**(35.3%)**
Exchange Revenue								
Service charges - Electricity	171 132	16 191	9.5%	16 191	9.5%	47 923	23.9%	(66.2%)
Service charges - Water	175 295	20 996	12.0%	20 996	12.0%	44 372	42.8%	(52.7%)
Service charges - Waste Water Management	40 536	12 763	31.5%	12 763	31.5%	15 295	29.3%	(16.6%)
Service charges - Waste Management	15 551	2 054	13.2%	2 054	13.2%	4 147	30.9%	(50.5%)
Sale of Goods and Rendering of Services	-	57	-	57	-	579	41.1%	(90.1%)
Agency services	3 700	-	-	-	-	272	12.5%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	77 685	5 441	7.0%	5 441	7.0%	4 724	10.2%	15.2%
Interest earned from Current and Non Current Assets	3 800	40	1.0%	40	1.0%	63	1.1%	(37.1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	18	11.9%	18	11.9%	71	8.7%	(74.9%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	10 000	27	.3%	27	.3%	220	2.4%	(87.8%)
Non-Exchange Revenue								
Property rates	114 122	27 851	24.4%	27 851	24.4%	43 829	35.0%	(36.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 800	-	-	-	-	40	2.3%	(100.0%)
Licences or permits	545	-	-	-	-	(81)	(1.3%)	(100.0%)
Transfer and subsidies - Operational	127 657	50 927	39.9%	50 927	39.9%	49 448	39.1%	3.0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**684 903**	**41 773**	**6.1%**	**41 773**	**6.1%**	**72 981**	**11.6%**	**(42.8%)**
Employee related costs	247 243	17 210	7.0%	17 210	7.0%	46 056	19.3%	(62.6%)
Remuneration of councillors	14 389	989	6.9%	989	6.9%	3 103	20.5%	(68.1%)
Bulk purchases - electricity	183 744	20 060	10.9%	20 060	10.9%	18 605	14.5%	7.8%
Inventory consumed	14 565	400	2.7%	400	2.7%	1 720	4.9%	(76.7%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 275	-	-	-	-	-	-	-
Interest	6 969	1 265	18.1%	1 265	18.1%	20	.2%	6 244.8%
Contracted services	51 828	253	.5%	253	.5%	4 834	7.9%	(94.8%)
Transfers and subsidies	992	-	-	-	-	-	-	-
Irrecoverable debts written off	73 920	256	.3%	256	.3%	(8 710)	(20.7%)	(102.9%)
Operational costs	55 978	1 340	2.4%	1 340	2.4%	7 355	11.1%	(81.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**57 069**	**94 592**		**94 592**		**137 921**		
Transfers and subsidies - capital (monetary allocations)	67 378	-	-	-	-	5 073	11.9%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**124 447**	**94 592**		**94 592**		**142 994**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**124 447**	**94 592**		**94 592**		**142 994**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**124 447**	**94 592**		**94 592**		**142 994**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**124 447**	**94 592**		**94 592**		**142 994**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**67 378**	**1 810**	**2.7%**	**1 810**	**2.7%**	**3 418**	**7.2%**	**(47.1%)**
National Government	57 029	1 810	3.2%	1 810	3.2%	3 418	8.1%	(47.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**57 029**	**1 810**	**3.2%**	**1 810**	**3.2%**	**3 418**	**8.1%**	**(47.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 349	-	-	-	-	-	-	-
Capital Expenditure Functional	**67 378**	**1 810**	**2.7%**	**1 810**	**2.7%**	**3 418**	**7.2%**	**(47.1%)**
Municipal governance and administration	**5 020**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	1 270	-	-	-	-	-	-	-
Finance and administration	3 750	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**9 597**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	5 329	-	-	-	-	-	-	-
Sport And Recreation	4 268	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 097**	**65**	**.4%**	**65**	**.4%**	**312**	**3.7%**	**(79.1%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	17 097	65	.4%	65	.4%	312	3.7%	(79.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**35 664**	**1 744**	**4.9%**	**1 744**	**4.9%**	**3 106**	**10.9%**	**(43.8%)**
Energy sources	500	-	-	-	-	-	-	-
Water Management	18 417	1 744	9.5%	1 744	9.5%	763	5.2%	128.6%
Waste Water Management	16 747	-	-	-	-	2 343	19.3%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**746 559**	**61 421**	**8.2%**	**61 421**	**8.2%**	**61 690**	**9.1%**	**(.4%)**
Property rates	**91 298**	**5 580**	**6.1%**	**5 580**	**6.1%**	**-**	**-**	**(100.0%)**
Service charges	362 547	4 275	1.2%	4 275	1.2%	10 900	3.1%	(60.8%)
Other revenue	**93 880**	**743**	**.8%**	**743**	**.8%**	**789**	**3.7%**	**(5.9%)**
Transfers and Subsidies - Operational	127 657	50 823	39.8%	50 823	39.8%	50 000	39.5%	1.6%
Transfers and Subsidies - Capital	67 378	-	-	-	-	-	-	-
Interest	3 800	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(574 716)**	**(23 577)**	**4.1%**	**(23 577)**	**4.1%**	**(35 212)**	**6.4%**	**(33.0%)**
Suppliers and employees	(567 747)	(23 577)	4.2%	(23 577)	4.2%	(35 212)	6.5%	(33.0%)
Finance charges	(6 969)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**171 843**	**37 844**	**22.0%**	**37 844**	**22.0%**	**26 478**	**21.1%**	**42.9%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(67 378)**	**(2 081)**	**3.1%**	**(2 081)**	**3.1%**	**(6 921)**	**14.6%**	**(69.9%)**
Capital assets	(67 378)	(2 081)	3.1%	(2 081)	3.1%	(6 921)	14.6%	(69.9%)
Net Cash from/(used) Investing Activities	**(67 378)**	**(2 081)**	**3.1%**	**(2 081)**	**3.1%**	**(6 921)**	**15.0%**	**(69.9%)**
Cash Flow from Financing Activities								
Receipts	**-**	**(1)**	**-**	**(1)**	**-**	**(3)**	**-**	**(54.2%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1)	-	(1)	-	(3)	-	(54.2%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(1)**	**-**	**(1)**	**-**	**(3)**	**-**	**(54.2%)**
Net Increase/(Decrease) in cash held	**104 465**	**35 761**	**34.2%**	**35 761**	**34.2%**	**19 554**	**24.8%**	**82.9%**
Cash/cash equivalents at the year begin:	280 817	65 050	23.2%	65 050	23.2%	48 874	17.4%	33.1%
Cash/cash equivalents at the year end:	**385 282**	**100 811**	**26.2%**	**100 811**	**26.2%**	**54 034**	**15.0%**	**86.6%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Pumelelo Kate	046 603 6131
Financial Manager	Ms Nomfundo Ntsangani	046 603 6007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**549 852**	**169 789**	**30.9%**	**169 789**	**30.9%**	**146 136**	**28.3%**	**16.2%**
Exchange Revenue								
Service charges - Electricity	92 700	20 858	22.5%	20 858	22.5%	21 637	23.4%	(3.6%)
Service charges - Water	66 182	14 585	22.0%	14 585	22.0%	14 844	18.0%	(1.7%)
Service charges - Waste Water Management	18 102	4 673	25.8%	4 673	25.8%	4 483	28.5%	4.2%
Service charges - Waste Management	29 442	5 742	19.5%	5 742	19.5%	5 448	28.7%	5.4%
Sale of Goods and Rendering of Services	3 076	904	29.4%	904	29.4%	780	21.3%	16.0%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 389	2 441	29.1%	2 441	29.1%	1 714	31.5%	42.5%
Interest earned from Current and Non Current Assets	6 893	2 268	32.9%	2 268	32.9%	1 167	17.2%	94.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 092	281	25.7%	281	25.7%	256	26.6%	9.7%
Licence and permits	14 765	135	.9%	135	.9%	3 121	25.4%	(95.7%)
Operational Revenue	2 136	641	30.0%	641	30.0%	749	45.0%	(14.5%)
Non-Exchange Revenue								
Property rates	154 154	37 945	24.6%	37 945	24.6%	39 806	27.9%	(4.7%)
Surcharges and Taxes	9 110	2 129	23.4%	2 129	23.4%	2 038	48.3%	4.4%
Fines, penalties and forfeits	328	126	38.2%	126	38.2%	107	13.9%	17.5%
Licences or permits	1 927	253	13.1%	253	13.1%	199	-	26.9%
Transfer and subsidies - Operational	137 300	75 727	55.2%	75 727	55.2%	48 658	38.0%	55.6%
Interest	4 254	896	21.1%	896	21.1%	971	-	(7.7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	184	-	184	-	157	-	17.0%
Other Gains	-	3	-	3	-	2	-	39.6%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**560 770**	**147 587**	**26.3%**	**147 587**	**26.3%**	**121 204**	**23.6%**	**21.8%**
Employee related costs	196 957	44 834	22.8%	44 834	22.8%	39 481	22.1%	13.6%
Remuneration of councillors	8 464	2 436	28.8%	2 436	28.8%	1 913	23.1%	27.3%
Bulk purchases - electricity	79 082	15 944	20.2%	15 944	20.2%	17 945	32.8%	(11.2%)
Inventory consumed	42 747	13 896	32.5%	13 896	32.5%	12 286	40.1%	13.1%
Debt impairment	9 961	4 357	43.7%	4 357	43.7%	6 029	10.8%	(27.7%)
Depreciation and amortisation	49 076	12 749	26.0%	12 749	26.0%	12 416	26.4%	2.7%
Interest	196	69	35.2%	69	35.2%	197	52.5%	(65.1%)
Contracted services	88 806	38 659	43.5%	38 659	43.5%	17 014	21.6%	127.2%
Transfers and subsidies	3 980	1 454	36.5%	1 454	36.5%	1 071	30.5%	35.7%
Irrecoverable debts written off	29 039	-	-	-	-	-	-	-
Operational costs	52 463	13 186	25.1%	13 186	25.1%	12 851	22.8%	2.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	3	-	3	-	-	-	(100.0%)
Surplus/(Deficit)	**(10 918)**	**22 202**		**22 202**		**24 932**		
Transfers and subsidies - capital (monetary allocations)	63 644	11 472	18.0%	11 472	18.0%	11 219	8.4%	2.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**52 726**	**33 674**		**33 674**		**36 151**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**52 726**	**33 674**		**33 674**		**36 151**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**52 726**	**33 674**		**33 674**		**36 151**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**52 726**	**33 674**		**33 674**		**36 151**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**79 930**	**10 368**	**13.0%**	**10 368**	**13.0%**	**11 787**	**7.9%**	**(12.0%)**
National Government	60 358	9 977	16.5%	9 977	16.5%	9 993	7.7%	(.2%)
Provincial Government	-	-	-	-	-	360	-	(100.0%)
District Municipality	1 800	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	1 486	154	10.4%	154	10.4%	259	15.0%	(40.4%)
Transfers recognised - capital	**63 644**	**10 131**	**15.9%**	**10 131**	**15.9%**	**10 612**	**8.1%**	**(4.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	16 285	237	1.5%	237	1.5%	1 176	6.5%	(79.8%)
Capital Expenditure Functional	**79 930**	**10 368**	**13.0%**	**10 368**	**13.0%**	**11 787**	**7.9%**	**(12.0%)**
Municipal governance and administration	**4 315**	**111**	**2.6%**	**111**	**2.6%**	**761**	**16.5%**	**(85.4%)**
Executive and Council	1 262	32	2.5%	32	2.5%	659	27.3%	(95.2%)
Finance and administration	3 003	63	2.1%	63	2.1%	101	4.6%	(37.6%)
Internal audit	51	16	32.6%	16	32.6%	-	-	(100.0%)
Community and Public Safety	**17 245**	**3 301**	**19.1%**	**3 301**	**19.1%**	**14**	**.4%**	**23 120.8%**
Community and Social Services	37	35	95.3%	35	95.3%	14	64.2%	149.0%
Sport And Recreation	13 215	3 256	24.6%	3 256	24.6%	-	-	(100.0%)
Public Safety	3 958	1	-	1	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	35	9	25.5%	9	25.5%	-	-	(100.0%)
Economic and Environmental Services	**15 752**	**2 986**	**19.0%**	**2 986**	**19.0%**	**1 249**	**13.6%**	**139.1%**
Planning and Development	860	22	2.5%	22	2.5%	21	13.5%	5.5%
Road Transport	14 892	2 965	19.9%	2 965	19.9%	1 229	15.0%	141.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**42 617**	**3 970**	**9.3%**	**3 970**	**9.3%**	**9 763**	**7.4%**	**(59.3%)**
Energy sources	500	-	-	-	-	-	-	-
Water Management	1 340	59	4.4%	59	4.4%	360	18.7%	(83.5%)
Waste Water Management	39 257	3 910	10.0%	3 910	10.0%	9 403	8.4%	(58.4%)
Waste Management	1 520	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**592 246**	**237 628**	**40.1%**	**237 628**	**40.1%**	**166 069**	**28.5%**	**43.1%**
Property rates	**135 655**	**35 649**	**26.3%**	**35 649**	**26.3%**	**33 107**	**27.3%**	**7.7%**
Service charges	208 903	40 124	19.2%	40 124	19.2%	42 344	24.2%	(5.2%)
Other revenue	**39 850**	**21 225**	**53.3%**	**21 225**	**53.3%**	**12 544**	**63.4%**	**69.2%**
Transfers and Subsidies - Operational	137 300	119 043	86.7%	119 043	86.7%	59 516	46.5%	100.0%
Transfers and Subsidies - Capital	63 644	19 467	30.6%	19 467	30.6%	17 443	13.1%	11.6%
Interest	6 893	2 120	30.8%	2 120	30.8%	1 116	16.4%	90.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(504 976)**	**(181 254)**	**35.9%**	**(181 254)**	**35.9%**	**(178 370)**	**44.3%**	**1.6%**
Suppliers and employees	(504 780)	(180 980)	35.9%	(180 980)	35.9%	(173 439)	43.5%	4.3%
Finance charges	(196)	(273)	139.9%	(273)	139.9%	(233)	55.1%	17.6%
Transfers and grants	-	-	-	-	-	(4 699)	133.8%	(100.0%)
Net Cash from/(used) Operating Activities	**87 270**	**56 374**	**64.6%**	**56 374**	**64.6%**	**(12 301)**	**(6.8%)**	**(558.3%)**
Cash Flow from Investing Activities								
Receipts	**(4)**	**187**	**(4 900.6%)**	**187**	**(4 900.6%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	184	-	184	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(4)	3	(85.6%)	3	(85.6%)	-	-	(100.0%)
Payments	**(91 919)**	**(12 647)**	**13.8%**	**(12 647)**	**13.8%**	**(14 660)**	**10.3%**	**(13.7%)**
Capital assets	(91 919)	(12 647)	13.8%	(12 647)	13.8%	(14 660)	10.3%	(13.7%)
Net Cash from/(used) Investing Activities	**(91 923)**	**(12 459)**	**13.6%**	**(12 459)**	**13.6%**	**(14 660)**	**10.3%**	**(15.0%)**
Cash Flow from Financing Activities								
Receipts	**(12)**	**40**	**(316.9%)**	**40**	**(316.9%)**	**(54)**	**(108.4%)**	**(173.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(12)	40	(316.9%)	40	(316.9%)	(54)	(108.4%)	(173.0%)
Payments	**(1 477)**	**(1 008)**	**68.2%**	**(1 008)**	**68.2%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(1 477)	(1 008)	68.2%	(1 008)	68.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(1 490)**	**(969)**	**65.0%**	**(969)**	**65.0%**	**(54)**	**3.0%**	**1 689.4%**
Net Increase/(Decrease) in cash held	**(6 143)**	**42 946**	**(699.1%)**	**42 946**	**(699.1%)**	**(27 015)**	**(74.9%)**	**(259.0%)**
Cash/cash equivalents at the year begin:	28 747	63 992	222.6%	63 992	222.6%	81 934	108.7%	(21.9%)
Cash/cash equivalents at the year end:	**22 604**	**110 181**	**487.4%**	**110 181**	**487.4%**	**50 753**	**45.5%**	**117.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 023	11.7%	4 265	7.1%	4 202	7.0%	44 579	74.2%	60 069	24.8%	203	.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 229	24.5%	2 701	10.6%	1 450	5.7%	15 092	59.2%	25 472	10.5%	101	.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	11 332	20.3%	4 221	7.6%	7 120	12.8%	33 051	59.3%	55 725	23.0%	1	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 772	8.5%	994	4.8%	1 117	5.4%	16 964	81.4%	20 848	8.6%	0	-	-	-
Receivables from Exchange Transactions - Waste Management	1 907	7.7%	1 129	4.5%	1 252	5.0%	20 592	82.8%	24 880	10.3%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	198	2.3%	191	2.2%	188	2.2%	8 005	93.3%	8 583	3.5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 280	3.5%	1 227	3.4%	1 175	3.2%	32 847	89.9%	36 528	15.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	649	6.4%	376	3.7%	410	4.0%	8 758	85.9%	10 193	4.2%	0	-	-	-
Total By Income Source	**30 389**	**12.5%**	**15 105**	**6.2%**	**16 916**	**7.0%**	**179 887**	**74.2%**	**242 297**	**100.0%**	**307**	**.1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	341	4.8%	333	4.7%	4 594	64.7%	1 829	25.8%	7 097	2.9%	1	-	-	-
Commercial	5 035	12.1%	2 794	6.7%	1 653	4.0%	32 109	77.2%	41 591	17.2%	8	-	-	-
Households	25 013	12.9%	11 978	6.2%	10 670	5.5%	145 949	75.4%	193 609	79.9%	297	.2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**30 389**	**12.5%**	**15 105**	**6.2%**	**16 916**	**7.0%**	**179 887**	**74.2%**	**242 297**	**100.0%**	**307**	**.1%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 413	100.0%	-	-	-	-	-	-	1 413	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 413**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 413**	**100.0%**

Contact Details

Municipal Manager	Mr Rolly Dumezweni	046 604 5566
Financial Manager	Mr Mlungisi Michael Klaas	046 604 5580

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**256 029**	**75 329**	**29.4%**	**75 329**	**29.4%**	**79 676**	**32.3%**	**(5.5%)**
Exchange Revenue								
Service charges - Electricity	32 067	7 134	22.2%	7 134	22.2%	8 372	27.5%	(14.8%)
Service charges - Water	18 556	3 871	20.9%	3 871	20.9%	2 813	17.6%	37.6%
Service charges - Waste Water Management	4 508	1 150	25.5%	1 150	25.5%	923	33.4%	24.6%
Service charges - Waste Management	5 920	1 644	27.8%	1 644	27.8%	1 697	30.3%	(3.1%)
Sale of Goods and Rendering of Services	545	92	16.8%	92	16.8%	65	9.5%	41.6%
Agency services	2 314	-	-	-	-	565	16.5%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 317	732	31.6%	732	31.6%	2 234	85.5%	(67.2%)
Interest earned from Current and Non Current Assets	1 393	587	42.1%	587	42.1%	447	154.9%	31.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	77	13	17.4%	13	17.4%	20	284.7%	(33.1%)
Licence and permits	1 371	187	13.7%	187	13.7%	363	24.1%	(48.3%)
Operational Revenue	6 605	(589)	(8.9%)	(589)	(8.9%)	178	23.8%	(430.5%)
Non-Exchange Revenue								
Property rates	46 766	12 634	27.0%	12 634	27.0%	18 245	25.8%	(30.8%)
Surcharges and Taxes	5 991	888	14.8%	888	14.8%	1 492	-	(40.5%)
Fines, penalties and forfeits	1 762	27	1.5%	27	1.5%	20	.8%	35.1%
Licences or permits	25	1	2.3%	1	2.3%	1	24.0%	(51.7%)
Transfer and subsidies - Operational	117 097	45 988	39.3%	45 988	39.3%	40 152	37.5%	14.5%
Interest	8 214	969	11.8%	969	11.8%	2 089	102.5%	(53.6%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	500	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**260 785**	**55 737**	**21.4%**	**55 737**	**21.4%**	**40 909**	**16.3%**	**36.2%**
Employee related costs	92 832	23 475	25.3%	23 475	25.3%	15 288	17.3%	53.6%
Remuneration of councillors	7 092	1 824	25.7%	1 824	25.7%	1 939	26.5%	(5.9%)
Bulk purchases - electricity	32 311	7 007	21.7%	7 007	21.7%	9 087	38.1%	(22.9%)
Inventory consumed	14 150	2 250	15.9%	2 250	15.9%	2 480	20.7%	(9.3%)
Debt impairment	1 862	-	-	-	-	-	-	-
Depreciation and amortisation	30 451	-	-	-	-	-	-	-
Interest	5 210	124	2.4%	124	2.4%	133	3.1%	(6.8%)
Contracted services	36 081	12 697	35.2%	12 697	35.2%	5 492	35.3%	131.2%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 726	-	-	-	-	-	-	-
Operational costs	25 311	8 360	33.0%	8 360	33.0%	6 489	44.2%	28.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 760	-	-	-	-	-	-	-
Surplus/(Deficit)	**(4 756)**	**19 592**		**19 592**		**38 767**		
Transfers and subsidies - capital (monetary allocations)	37 764	5 920	15.7%	5 920	15.7%	10 191	17.2%	(41.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 008**	**25 512**		**25 512**		**48 959**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**33 008**	**25 512**		**25 512**		**48 959**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 008**	**25 512**		**25 512**		**48 959**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 008**	**25 512**		**25 512**		**48 959**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**44 338**	**55 784**	**125.8%**	**55 784**	**125.8%**	**19 369**	**31.8%**	**188.0%**
National Government	44 264	49 075	110.9%	49 075	110.9%	18 132	31.3%	170.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 264**	**49 075**	**110.9%**	**49 075**	**110.9%**	**18 132**	**31.3%**	**170.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	74	6 709	9 066.1%	6 709	9 066.1%	1 237	40.0%	442.1%
Capital Expenditure Functional	**44 338**	**55 984**	**126.3%**	**55 984**	**126.3%**	**19 416**	**31.9%**	**188.3%**
Municipal governance and administration	**-**	**1 847**	**-**	**1 847**	**-**	**1 236**	**104.8%**	**49.4%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	1 847	-	1 847	-	1 236	104.8%	49.4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**7 095**	**6 409**	**90.3%**	**6 409**	**90.3%**	**5 952**	**49.4%**	**7.7%**
Community and Social Services	7 021	6 181	88.0%	6 181	88.0%	5 952	49.4%	3.8%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	74	229	308.9%	229	308.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 601**	**5 309**	**45.8%**	**5 309**	**45.8%**	**1 898**	**21.1%**	**179.7%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	11 601	5 309	45.8%	5 309	45.8%	1 898	21.1%	179.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**25 643**	**42 420**	**165.4%**	**42 420**	**165.4%**	**10 330**	**26.7%**	**310.7%**
Energy sources	-	1 863	-	1 863	-	1 808	17.2%	3.1%
Water Management	-	6 591	-	6 591	-	6 591	32.0%	-
Waste Water Management	25 643	33 965	132.5%	33 965	132.5%	1 930	25.4%	1 659.5%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**269 029**	**95 089**	**35.3%**	**95 089**	**35.3%**	**54 131**	**19.6%**	**75.7%**
Property rates	**54 081**	**8 927**	**16.5%**	**8 927**	**16.5%**	**4 522**	**8.2%**	**97.4%**
Service charges	67 580	2 647	3.9%	2 647	3.9%	3 290	6.3%	(19.5%)
Other revenue	**9 775**	**6 125**	**62.7%**	**6 125**	**62.7%**	**62**	**.9%**	**9 792.5%**
Transfers and Subsidies - Operational	92 771	59 724	64.4%	59 724	64.4%	33 479	32.9%	78.4%
Transfers and Subsidies - Capital	43 429	17 121	39.4%	17 121	39.4%	12 354	20.9%	38.6%
Interest	1 393	545	39.2%	545	39.2%	424	147.0%	28.6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(204 508)**	**(77 974)**	**38.1%**	**(77 974)**	**38.1%**	**(50 051)**	**31.9%**	**55.8%**
Suppliers and employees	(199 298)	(77 974)	39.1%	(77 974)	39.1%	(50 051)	32.8%	55.8%
Finance charges	(5 210)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**64 521**	**17 115**	**26.5%**	**17 115**	**26.5%**	**4 080**	**3.4%**	**319.5%**
Cash Flow from Investing Activities								
Receipts	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(44 338)**	**(14 200)**	**32.0%**	**(14 200)**	**32.0%**	**(8 638)**	**14.2%**	**64.4%**
Capital assets	(44 338)	(14 200)	32.0%	(14 200)	32.0%	(8 638)	14.2%	64.4%
Net Cash from/(used) Investing Activities	**(43 838)**	**(14 200)**	**32.4%**	**(14 200)**	**32.4%**	**(8 638)**	**14.2%**	**64.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**(267)**	**-**	**(267)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(267)	-	(267)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(267)**	**-**	**(267)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**20 683**	**2 648**	**12.8%**	**2 648**	**12.8%**	**(4 558)**	**(7.8%)**	**(158.1%)**
Cash/cash equivalents at the year begin:	20 277	4 367	21.5%	4 367	21.5%	15 546	268.9%	(71.9%)
Cash/cash equivalents at the year end:	**40 960**	**7 015**	**17.1%**	**7 015**	**17.1%**	**10 945**	**17.1%**	**(35.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 962	7.4%	2 228	3.3%	822	1.2%	59 299	88.1%	67 311	23.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 274	18.1%	945	5.2%	681	3.8%	13 193	72.9%	18 093	6.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43 301	32.3%	2 715	2.0%	2 488	1.9%	85 691	63.9%	134 195	46.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 088	17.4%	397	2.2%	387	2.2%	13 886	78.2%	17 758	6.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 538	16.9%	792	2.0%	775	2.0%	30 611	79.1%	38 716	13.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	21.1%	0	.8%	0	.8%	11	77.3%	14	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	-	0	-	0	-	12 236	100.0%	12 236	4.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**61 166**	**21.2%**	**7 077**	**2.5%**	**5 153**	**1.8%**	**214 927**	**74.5%**	**288 323**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 710	28.0%	815	2.3%	685	2.0%	23 524	67.7%	34 733	12.0%	-	-	-	-
Commercial	9 055	37.9%	1 014	4.2%	602	2.5%	13 204	55.3%	23 874	8.3%	-	-	-	-
Households	42 402	18.5%	5 249	2.3%	3 867	1.7%	178 199	77.6%	229 716	79.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**61 166**	**21.2%**	**7 077**	**2.5%**	**5 153**	**1.8%**	**214 927**	**74.5%**	**288 323**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	4 026	99.9%	-	-	4	.1%	4 030	8.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 771	10.6%	1 071	2.4%	1 324	2.9%	37 752	84.0%	44 919	89.9%
Auditor-General	-	-	882	88.3%	-	-	117	11.7%	998	2.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 771**	**9.6%**	**5 979**	**12.0%**	**1 324**	**2.7%**	**37 872**	**75.8%**	**49 947**	**100.0%**

Contact Details

Municipal Manager	Mr S.S Fadi	042 230 7701
Financial Manager	Mr Hannes Krapohl	042 230 7706

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 158 957**	**368 241**	**31.8%**	**368 241**	**31.8%**	**323 099**	**30.7%**	**14.0%**
Exchange Revenue								
Service charges - Electricity	390 731	90 533	23.2%	90 533	23.2%	81 865	22.0%	10.6%
Service charges - Water	101 425	28 942	28.5%	28 942	28.5%	17 271	19.3%	67.6%
Service charges - Waste Water Management	63 314	16 057	25.4%	16 057	25.4%	15 651	24.9%	2.6%
Service charges - Waste Management	66 396	17 064	25.7%	17 064	25.7%	16 658	26.5%	2.4%
Sale of Goods and Rendering of Services	7 790	1 713	22.0%	1 713	22.0%	2 200	27.5%	(22.1%)
Agency services	1 000	1 048	104.8%	1 048	104.8%	672	12.5%	56.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 595	7 141	38.4%	7 141	38.4%	4 125	34.4%	73.1%
Interest earned from Current and Non Current Assets	4 598	3 819	83.1%	3 819	83.1%	471	16.7%	711.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 295	760	23.1%	760	23.1%	397	13.4%	91.5%
Licence and permits	3 021	664	22.0%	664	22.0%	676	24.3%	(1.8%)
Operational Revenue	2 174	2 652	122.0%	2 652	122.0%	122	2.8%	2 067.5%
Non-Exchange Revenue								
Property rates	281 488	112 862	40.1%	112 862	40.1%	113 322	47.1%	(.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 334	4 650	45.0%	4 650	45.0%	958	52.0%	385.6%
Licences or permits	10 668	2 896	27.1%	2 896	27.1%	2 929	52.1%	(1.1%)
Transfer and subsidies - Operational	190 883	76 386	40.0%	76 386	40.0%	64 968	36.5%	17.6%
Interest	3 244	1 054	32.5%	1 054	32.5%	815	47.2%	29.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 268 316**	**288 512**	**22.7%**	**288 512**	**22.7%**	**253 773**	**21.8%**	**13.7%**
Employee related costs	447 813	88 332	19.7%	88 332	19.7%	81 290	20.8%	8.7%
Remuneration of councillors	15 140	4 114	27.2%	4 114	27.2%	3 879	27.0%	6.0%
Bulk purchases - electricity	364 280	111 921	30.7%	111 921	30.7%	93 086	28.6%	20.2%
Inventory consumed	94 345	22 564	23.9%	22 564	23.9%	17 656	23.7%	27.8%
Debt impairment	28 314	-	-	-	-	-	-	-
Depreciation and amortisation	109 663	27 416	25.0%	27 416	25.0%	25 963	25.0%	5.6%
Interest	2 090	1 462	70.0%	1 462	70.0%	518	-	182.4%
Contracted services	104 476	11 451	11.0%	11 451	11.0%	9 182	9.8%	24.7%
Transfers and subsidies	924	100	10.8%	100	10.8%	-	-	(100.0%)
Irrecoverable debts written off	7 305	1 941	26.6%	1 941	26.6%	3 482	-	(44.3%)
Operational costs	93 964	19 212	20.4%	19 212	20.4%	18 716	15.9%	2.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(109 359)**	**79 729**		**79 729**		**69 326**		
Transfers and subsidies - capital (monetary allocations)	75 561	5 993	7.9%	5 993	7.9%	9 196	25.7%	(34.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(33 798)**	**85 721**		**85 721**		**78 522**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(33 798)**	**85 721**		**85 721**		**78 522**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(33 798)**	**85 721**		**85 721**		**78 522**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(33 798)**	**85 721**		**85 721**		**78 522**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**79 343**	**6 090**	**7.7%**	**6 090**	**7.7%**	**11 100**	**28.0%**	**(45.1%)**
National Government	64 521	5 028	7.8%	5 028	7.8%	8 043	27.1%	(37.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	1 362	-	-	-	-	(3)	(.2%)	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**65 883**	**5 028**	**7.6%**	**5 028**	**7.6%**	**8 040**	**25.7%**	**(37.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	13 460	1 061	7.9%	1 061	7.9%	3 060	36.4%	(65.3%)
Capital Expenditure Functional	**79 343**	**6 090**	**7.7%**	**6 090**	**7.7%**	**11 100**	**28.0%**	**(45.1%)**
Municipal governance and administration	**760**	**1 061**	**139.6%**	**1 061**	**139.6%**	**892**	**36.0%**	**18.9%**
Executive and Council	760	98	12.8%	98	12.8%	(2)	(.3%)	(5 253.3%)
Finance and administration	-	964	-	964	-	878	50.8%	9.7%
Internal audit	-	-	-	-	-	16	-	(100.0%)
Community and Public Safety	**1 362**	**-**	**-**	**-**	**-**	**178**	**10.8%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	180	-	(100.0%)
Public Safety	1 362	-	-	-	-	(3)	(.2%)	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 497**	**2 906**	**44.7%**	**2 906**	**44.7%**	**6 328**	**54.5%**	**(54.1%)**
Planning and Development	3 157	1 479	46.8%	1 479	46.8%	(1)	-	(134 204.2%)
Road Transport	3 339	1 426	42.7%	1 426	42.7%	6 329	94.6%	(77.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**70 124**	**2 123**	**3.0%**	**2 123**	**3.0%**	**3 702**	**15.5%**	**(42.7%)**
Energy sources	19 652	-	-	-	-	(978)	(56.3%)	(100.0%)
Water Management	26 087	19	.1%	19	.1%	2 967	326.9%	(99.4%)
Waste Water Management	24 385	2 104	8.6%	2 104	8.6%	1 714	8.0%	22.7%
Waste Management	-	-	-	-	-	-	-	-
Other	**600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 306 014**	**216 192**	**16.6%**	**216 192**	**16.6%**	**131 248**	**11.3%**	**64.7%**
Property rates	**270 495**	**72 029**	**26.6%**	**72 029**	**26.6%**	**24 033**	**10.4%**	**199.7%**
Service charges	697 055	64 022	9.2%	64 022	9.2%	39 697	6.1%	61.3%
Other revenue	**67 422**	**4 174**	**6.2%**	**4 174**	**6.2%**	**3 836**	**6.7%**	**8.8%**
Transfers and Subsidies - Operational	190 883	75 967	39.8%	75 967	39.8%	63 681	35.8%	19.3%
Transfers and Subsidies - Capital	75 561	-	-	-	-	-	-	-
Interest	4 598	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 219 527)**	**206 977**	**(17.0%)**	**206 977**	**(17.0%)**	**176 513**	**(15.8%)**	**17.3%**
Suppliers and employees	(1 219 527)	206 977	(17.0%)	206 977	(17.0%)	176 513	(15.8%)	17.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**86 487**	**423 169**	**489.3%**	**423 169**	**489.3%**	**307 760**	**750.3%**	**37.5%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(79 343)**	**(11 055)**	**13.9%**	**(11 055)**	**13.9%**	**(20 652)**	**52.0%**	**(46.5%)**
Capital assets	(79 343)	(11 055)	13.9%	(11 055)	13.9%	(20 652)	52.0%	(46.5%)
Net Cash from/(used) Investing Activities	**(79 343)**	**(11 055)**	**13.9%**	**(11 055)**	**13.9%**	**(20 652)**	**52.0%**	**(46.5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(10 091)**	**(2 935)**	**29.1%**	**(2 935)**	**29.1%**	**(2 618)**	**-**	**12.1%**
Repayment of borrowing	(10 091)	(2 935)	29.1%	(2 935)	29.1%	(2 618)	-	12.1%
Net Cash from/(used) Financing Activities	**(10 091)**	**(2 935)**	**29.1%**	**(2 935)**	**29.1%**	**(2 618)**	**-**	**12.1%**
Net Increase/(Decrease) in cash held	**(2 947)**	**409 180**	**(13 885.8%)**	**409 180**	**(13 885.8%)**	**284 491**	**21 328.8%**	**43.8%**
Cash/cash equivalents at the year begin:	8 542	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**5 596**	**409 180**	**7 312.6%**	**409 180**	**7 312.6%**	**284 491**	**5 230.8%**	**43.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 245	23.2%	4 652	3.1%	3 675	2.5%	105 178	71.2%	147 750	33.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 406	61.9%	1 364	2.8%	899	1.8%	16 459	33.5%	49 127	11.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	36 714	48.4%	1 983	2.6%	1 774	2.3%	35 378	46.6%	75 848	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 002	16.6%	1 607	3.0%	1 480	2.7%	42 060	77.7%	54 150	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 319	10.3%	1 432	2.3%	1 273	2.1%	52 256	85.3%	61 280	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	954	1.7%	253	.4%	276	.5%	55 817	97.4%	57 300	13.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(26 656)	466.7%	558	(9.8%)	362	(6.3%)	20 025	(350.6%)	(5 711)	(1.3%)	-	-	-	-
Total By Income Source	**90 983**	**20.7%**	**11 848**	**2.7%**	**9 739**	**2.2%**	**327 173**	**74.4%**	**439 743**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 269	25.8%	638	5.0%	441	3.5%	8 305	65.6%	12 654	2.9%	-	-	-	-
Commercial	11 614	57.7%	436	2.2%	460	2.3%	7 623	37.9%	20 133	4.6%	-	-	-	-
Households	76 098	18.7%	10 773	2.6%	8 837	2.2%	311 238	76.5%	406 946	92.5%	-	-	-	-
Other	2	21.9%	1	7.8%	1	12.3%	6	58.0%	10	-	-	-	-	-
Total By Customer Group	**90 983**	**20.7%**	**11 848**	**2.7%**	**9 739**	**2.2%**	**327 173**	**74.4%**	**439 743**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	46 159	100.1%	24	.1%	(60)	(.1%)	-	-	46 122	58.5%
Bulk Water	3 514	125.1%	796	28.3%	10	.4%	(1 511)	(53.8%)	2 809	3.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	15 578	100.0%	-	-	-	-	-	-	15 578	19.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 714	67.1%	1 142	9.9%	289	2.5%	2 353	20.5%	11 499	14.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 799	100.0%	2 799	3.6%
Total	**72 965**	**92.6%**	**1 962**	**2.5%**	**239**	**.3%**	**3 641**	**4.6%**	**78 807**	**100.0%**

Contact Details

Municipal Manager	Mr C Du Plessis	042 200 2046
Financial Manager	Mr Riaaz Naziem Lorgat	042 200 2200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**189 766**	**74 837**	**39.4%**	**74 837**	**39.4%**	**413 265**	**248.6%**	**(81.9%)**
Exchange Revenue								
Service charges - Electricity	3 668	537	14.6%	537	14.6%	702	30.2%	(23.5%)
Service charges - Water	21 233	5 379	25.3%	5 379	25.3%	4 258	16.3%	26.3%
Service charges - Waste Water Management	8 481	2 778	32.8%	2 778	32.8%	1 929	28.9%	44.0%
Service charges - Waste Management	4 999	1 336	26.7%	1 336	26.7%	1 146	31.8%	16.6%
Sale of Goods and Rendering of Services	485	55	11.3%	55	11.3%	201	35.4%	(72.7%)
Agency services	2 153	491	22.8%	491	22.8%	804	58.2%	(38.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 956	1 921	13.8%	1 921	13.8%	1 840	30.3%	4.4%
Interest earned from Current and Non Current Assets	167	154	92.1%	154	92.1%	94	27.9%	64.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	235	63	26.8%	63	26.8%	60	37.5%	4.3%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	361	24	6.5%	24	6.5%	16	.5%	43.8%
Non-Exchange Revenue								
Property rates	28 077	32 605	116.1%	32 605	116.1%	375 964	1 954.5%	(91.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 660	1 825	6.8%	1 825	6.8%	1 206	4.6%	51.3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	72 369	26 798	37.0%	26 798	37.0%	25 045	37.3%	7.0%
Interest	6 923	871	12.6%	871	12.6%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**219 363**	**35 109**	**16.0%**	**35 109**	**16.0%**	**37 949**	**20.0%**	**(7.5%)**
Employee related costs	79 880	18 707	23.4%	18 707	23.4%	15 117	23.7%	23.8%
Remuneration of councillors	5 046	1 485	29.4%	1 485	29.4%	1 215	24.2%	22.2%
Bulk purchases - electricity	6 765	1 388	20.5%	1 388	20.5%	1 737	31.4%	(20.1%)
Inventory consumed	6 669	1 327	19.9%	1 327	19.9%	1 085	12.7%	22.3%
Debt impairment	50 618	4 218	8.3%	4 218	8.3%	7 051	14.6%	(40.2%)
Depreciation and amortisation	24 305	2 031	8.4%	2 031	8.4%	5 533	25.0%	(63.3%)
Interest	274	13	4.6%	13	4.6%	9	.7%	43.7%
Contracted services	14 839	1 753	11.8%	1 753	11.8%	1 878	15.1%	(6.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	30 967	4 188	13.5%	4 188	13.5%	4 325	19.0%	(3.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29 597)**	**39 728**		**39 728**		**375 316**		
Transfers and subsidies - capital (monetary allocations)	57 949	3 148	5.4%	3 148	5.4%	(1 968)	(7.9%)	(260.0%)
Transfers and subsidies - capital (in-kind)	11 067	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 418**	**42 876**		**42 876**		**373 348**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**39 418**	**42 876**		**42 876**		**373 348**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 418**	**42 876**		**42 876**		**373 348**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 418**	**42 876**		**42 876**		**373 348**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**63 737**	**37 849**	**59.4%**	**37 849**	**59.4%**	**26 280**	**113.2%**	**44.0%**
National Government	23 210	28 680	123.6%	28 680	123.6%	2 115	10.5%	1 256.1%
Provincial Government	26 187	4 338	16.6%	4 338	16.6%	23 122	-	(81.2%)
District Municipality	800	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	9 623	1 272	13.2%	1 272	13.2%	-	-	(100.0%)
Transfers recognised - capital	**59 820**	**34 290**	**57.3%**	**34 290**	**57.3%**	**25 237**	**125.0%**	**35.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 917	3 559	90.9%	3 559	90.9%	1 043	34.3%	241.4%
Capital Expenditure Functional	**63 737**	**37 849**	**59.4%**	**37 849**	**59.4%**	**26 294**	**113.2%**	**43.9%**
Municipal governance and administration	**27 054**	**5 713**	**21.1%**	**5 713**	**21.1%**	**703**	**103.4%**	**712.5%**
Executive and Council	26 087	4 487	17.2%	4 487	17.2%	45	90.8%	9 783.0%
Finance and administration	967	1 226	126.8%	1 226	126.8%	658	104.4%	86.4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 250**	**5 039**	**403.1%**	**5 039**	**403.1%**	**510**	**7.1%**	**888.4%**
Community and Social Services	150	4 171	2 781.0%	4 171	2 781.0%	170	2.5%	2 348.3%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1 100	868	78.9%	868	78.9%	339	94.3%	155.6%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 259**	**17 590**	**281.0%**	**17 590**	**281.0%**	**25 081**	**187.4%**	**(29.9%)**
Planning and Development	-	-	-	-	-	15	-	(100.0%)
Road Transport	6 259	17 590	281.0%	17 590	281.0%	25 067	187.3%	(29.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**29 174**	**9 507**	**32.6%**	**9 507**	**32.6%**	**-**	**-**	**(100.0%)**
Energy sources	9 623	1 272	13.2%	1 272	13.2%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	19 551	7 439	38.1%	7 439	38.1%	-	-	(100.0%)
Waste Management	-	796	-	796	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**198 090**	**45 107**	**22.8%**	**45 107**	**22.8%**	**47 613**	**25.6%**	**(5.3%)**
Property rates	**18 250**	**4 238**	**23.2%**	**4 238**	**23.2%**	**3 419**	**19.4%**	**23.9%**
Service charges	29 223	2 585	8.8%	2 585	8.8%	1 937	10.5%	33.5%
Other revenue	**10 385**	**224**	**2.2%**	**224**	**2.2%**	**299**	**.6%**	**(25.1%)**
Transfers and Subsidies - Operational	72 369	28 372	39.2%	28 372	39.2%	35 921	52.6%	(21.0%)
Transfers and Subsidies - Capital	57 949	9 579	16.5%	9 579	16.5%	6 009	25.3%	59.4%
Interest	9 914	108	1.1%	108	1.1%	28	.5%	284.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(153 326)**	**(38 120)**	**24.9%**	**(38 120)**	**24.9%**	**(42 830)**	**35.1%**	**(11.0%)**
Suppliers and employees	(153 052)	(39 324)	25.7%	(39 324)	25.7%	(43 362)	35.9%	(9.3%)
Finance charges	(274)	-	-	-	-	-	-	-
Transfers and grants	-	1 204	-	1 204	-	531	-	126.8%
Net Cash from/(used) Operating Activities	**44 763**	**6 987**	**15.6%**	**6 987**	**15.6%**	**4 783**	**7.5%**	**46.1%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**-**	**(5 729)**	**-**	**(5 729)**	**-**	**-**	**-**	**(100.0%)**
Capital assets	-	(5 729)	-	(5 729)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**-**	**(5 729)**	**-**	**(5 729)**	**-**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**44 763**	**1 259**	**2.8%**	**1 259**	**2.8%**	**4 783**	**12.9%**	**(73.7%)**
Cash/cash equivalents at the year begin:	14 284	36 412	254.9%	36 412	254.9%	(11 974)	(354.1%)	(404.1%)
Cash/cash equivalents at the year end:	**59 047**	**18 313**	**31.0%**	**18 313**	**31.0%**	**(19 549)**	**(48.4%)**	**(193.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 265	5.9%	2 681	3.7%	1 481	2.1%	63 542	88.3%	71 969	33.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3	2.2%	-	-	-	-	146	97.8%	149	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 460	13.0%	1 783	2.0%	1 133	1.3%	73 964	83.7%	88 340	41.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 879	5.2%	1 730	4.8%	704	1.9%	31 894	88.1%	36 207	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	859	4.9%	815	4.6%	379	2.2%	15 469	88.3%	17 522	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	5.0%	12	4.9%	3	1.3%	208	88.8%	234	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	10.4%	2	7.1%	1	6.1%	17	76.5%	22	-	-	-	-	-
Total By Income Source	**18 481**	**8.6%**	**7 021**	**3.3%**	**3 702**	**1.7%**	**185 240**	**86.4%**	**214 444**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 505	34.3%	161	2.2%	121	1.7%	4 517	61.8%	7 304	3.4%	-	-	-	-
Commercial	1 768	13.9%	366	2.9%	245	1.9%	10 300	81.2%	12 678	5.9%	-	-	-	-
Households	6 605	4.5%	5 964	4.1%	3 005	2.0%	131 358	89.4%	146 933	68.5%	-	-	-	-
Other	7 603	16.0%	530	1.1%	331	.7%	39 065	82.2%	47 529	22.2%	-	-	-	-
Total By Customer Group	**18 481**	**8.6%**	**7 021**	**3.3%**	**3 702**	**1.7%**	**185 240**	**86.4%**	**214 444**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	11	100.0%	11	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 635	81.9%	(892)	(27.7%)	860	26.7%	613	19.1%	3 216	49.8%
Auditor-General	-	-	-	-	-	-	3 124	100.0%	3 124	48.4%
Other	-	-	104	100.0%	-	-	-	-	104	1.6%
Total	**2 635**	**40.8%**	**(788)**	**(12.2%)**	**860**	**13.3%**	**3 749**	**58.1%**	**6 456**	**100.0%**

Contact Details

Municipal Manager	Mr Sabelo Tini Acting Municipal Manager	042 288 7210
Financial Manager	Ms Nydine Venter	042 288 7281

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**180 617**	**20 927**	**11.6%**	**20 927**	**11.6%**	**23 725**	**15.2%**	**(11.8%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	320	92	28.6%	92	28.6%	200	62.4%	(54.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	0	-	0	-	0	-	60.1%
Interest earned from Current and Non Current Assets	10 000	2 904	29.0%	2 904	29.0%	1 239	12.4%	134.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	37	37.5%	37	37.5%	15	14.8%	153.8%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	120	(28 342)	(23 618.1%)	(28 342)	(23 618.1%)	(20 220)	(28 886.1%)	40.2%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	300	21	7.0%	21	7.0%	35	11.8%	(40.5%)
Transfer and subsidies - Operational	144 056	46 214	32.1%	46 214	32.1%	42 456	36.0%	8.9%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	25 721	-	-	-	-	-	-	-
Operating Expenditure	**180 617**	**29 703**	**16.4%**	**29 703**	**16.4%**	**23 723**	**15.2%**	**25.2%**
Employee related costs	60 133	13 774	22.9%	13 774	22.9%	12 640	20.7%	9.0%
Remuneration of councillors	7 340	1 808	24.6%	1 808	24.6%	1 732	21.5%	4.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 500	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	3 110	361	11.6%	361	11.6%	529	12.1%	(31.7%)
Transfers and subsidies	26 018	3 201	12.3%	3 201	12.3%	2 467	9.5%	29.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	80 516	10 559	13.1%	10 559	13.1%	6 356	11.8%	66.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**(8 776)**		**(8 776)**		**1**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**(8 776)**		**(8 776)**		**1**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**-**	**(8 776)**		**(8 776)**		**1**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**(8 776)**		**(8 776)**		**1**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**(8 776)**		**(8 776)**		**1**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**10 387**	**71**	**.7%**	**71**	**.7%**	**3 809**	**31.5%**	**(98.1%)**
National Government	-	-	-	-	-	127	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**127**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 387	71	.7%	71	.7%	3 682	30.5%	(98.1%)
Capital Expenditure Functional	**10 387**	**71**	**.7%**	**71**	**.7%**	**3 812**	**31.5%**	**(98.1%)**
Municipal governance and administration	**8 757**	**71**	**.8%**	**71**	**.8%**	**3 345**	**27.8%**	**(97.9%)**
Executive and Council	1 294	4	.3%	4	.3%	20	-	(82.1%)
Finance and administration	7 464	68	.9%	68	.9%	3 325	27.7%	(98.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 590**	**-**	**-**	**-**	**-**	**415**	**658.1%**	**(100.0%)**
Community and Social Services	40	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	327	-	-	-	-	284	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	1 223	-	-	-	-	130	224.5%	(100.0%)
Economic and Environmental Services	**40**	**-**	**-**	**-**	**-**	**52**	**740.6%**	**(100.0%)**
Planning and Development	40	-	-	-	-	52	740.6%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**170 230**	**-**	**-**	**-**	**-**	**(54)**	**-**	**(100.0%)**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**18 653**	**-**	**-**	**-**	**-**	**(54)**	**(.2%)**	**(100.0%)**
Transfers and Subsidies - Operational	141 577	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	10 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**177 117**	**3 108**	**1.8%**	**3 108**	**1.8%**	**4 910**	**3.1%**	**(36.7%)**
Suppliers and employees	151 199	3 108	2.1%	3 108	2.1%	2 869	1.8%	8.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	25 918	-	-	-	-	2 041	-	(100.0%)
Net Cash from/(used) Operating Activities	**347 347**	**3 108**	**.9%**	**3 108**	**.9%**	**4 856**	**1.6%**	**(36.0%)**
Cash Flow from Investing Activities								
Receipts	**(126)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(126)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(10 387)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(10 387)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(10 513)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**336 833**	**3 108**	**.9%**	**3 108**	**.9%**	**4 856**	**1.6%**	**(36.0%)**
Cash/cash equivalents at the year begin:	217 418	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**554 251**	**3 108**	**.6%**	**3 108**	**.6%**	**222 268**	**53.4%**	**(98.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	29	339.7%	(3)	(35.4%)	(17)	(199.1%)	(0)	(5.2%)	9	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	0	93.8%	-	-	0	1.6%	0	4.6%	0	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	3 870	43.2%	5 097	56.8%	8 967	99.9%	-	-	-	-
Total By Income Source	**30**	**.3%**	**(3)**	**-**	**3 853**	**42.9%**	**5 096**	**56.8%**	**8 975**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	13	.1%	-	-	3 857	43.4%	5 023	56.5%	8 893	99.1%	-	-	-	-
Commercial	-	-	-	-	0	10.0%	0	90.0%	0	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	20.7%	(3)	(3.7%)	(5)	(5.7%)	73	88.7%	82	.9%	-	-	-	-
Total By Customer Group	**30**	**.3%**	**(3)**	**-**	**3 853**	**42.9%**	**5 096**	**56.8%**	**8 975**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 334	100.0%	-	-	-	-	-	-	1 334	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 334**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 334**	**100.0%**

Contact Details

Municipal Manager	Mr D M Pillay	041 508 7114
Financial Manager	Mrs K Abrahams	041 508 7247

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**371 178**	**59 914**	**16.1%**	**59 914**	**16.1%**	**124 858**	**36.6%**	**(52.0%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	500	255	51.0%	255	51.0%	362	72.5%	(29.6%)
Sale of Goods and Rendering of Services	550	364	66.2%	364	66.2%	111	17.1%	227.0%
Agency services	600	2 654	442.3%	2 654	442.3%	1 385	346.3%	91.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	15 000	542	3.6%	542	3.6%	1 321	26.4%	(59.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 770	672	38.0%	672	38.0%	565	30.5%	19.0%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	520	768	147.8%	768	147.8%	120	30.1%	538.3%
Non-Exchange Revenue								
Property rates	8 000	633	7.9%	633	7.9%	655	8.7%	(3.4%)
Surcharges and Taxes	15 000	19 478	129.9%	19 478	129.9%	4 071	27.1%	378.5%
Fines, penalties and forfeits	650	347	53.4%	347	53.4%	224	34.5%	54.9%
Licences or permits	500	262	52.3%	262	52.3%	123	61.5%	112.6%
Transfer and subsidies - Operational	328 088	33 939	10.3%	33 939	10.3%	115 920	37.6%	(70.7%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**355 778**	**15 965**	**4.5%**	**15 965**	**4.5%**	**30 040**	**8.8%**	**(46.9%)**
Employee related costs	140 867	463	.3%	463	.3%	9 447	7.5%	(95.1%)
Remuneration of councillors	27 750	-	-	-	-	1 722	6.5%	(100.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	2 000	-	-	-	-	-	-	-
Depreciation and amortisation	55 000	-	-	-	-	520	.9%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	73 995	10 511	14.2%	10 511	14.2%	8 284	11.0%	26.9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	56 166	4 991	8.9%	4 991	8.9%	10 067	17.4%	(50.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**15 400**	**43 948**		**43 948**		**94 818**		
Transfers and subsidies - capital (monetary allocations)	92 913	34 177	36.8%	34 177	36.8%	37 087	43.6%	(7.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**108 313**	**78 125**		**78 125**		**131 905**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**108 313**	**78 125**		**78 125**		**131 905**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**108 313**	**78 125**		**78 125**		**131 905**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**108 313**	**78 125**		**78 125**		**131 905**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**99 402**	**32 244**	**32.4%**	**32 244**	**32.4%**	**11 343**	**10.8%**	**184.3%**
National Government	59 054	20 756	35.1%	20 756	35.1%	9 893	15.2%	109.8%
Provincial Government	21 739	6 391	29.4%	6 391	29.4%	687	3.4%	829.8%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**80 794**	**27 147**	**33.6%**	**27 147**	**33.6%**	**10 580**	**12.4%**	**156.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	18 609	5 096	27.4%	5 096	27.4%	763	3.8%	568.2%
Capital Expenditure Functional	**99 402**	**32 244**	**32.4%**	**32 244**	**32.4%**	**11 343**	**10.8%**	**184.3%**
Municipal governance and administration	**6 609**	**248**	**3.8%**	**248**	**3.8%**	**-**	**-**	**(100.0%)**
Executive and Council	304	-	-	-	-	-	-	-
Finance and administration	6 304	248	3.9%	248	3.9%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**22 071**	**8 553**	**38.8%**	**8 553**	**38.8%**	**5 939**	**25.6%**	**44.0%**
Community and Social Services	4 320	-	-	-	-	-	-	-
Sport And Recreation	17 750	8 553	48.2%	8 553	48.2%	5 939	26.5%	44.0%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**69 854**	**20 015**	**28.7%**	**20 015**	**28.7%**	**5 404**	**8.1%**	**270.4%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	69 854	20 015	28.7%	20 015	28.7%	5 404	8.2%	270.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**870**	**3 428**	**394.2%**	**3 428**	**394.2%**	**-**	**-**	**(100.0%)**
Energy sources	-	3 428	-	3 428	-	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	870	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**465 271**	**(2 706)**	**(.6%)**	**(2 706)**	**(.6%)**	**486**	**.1%**	**(657.3%)**
Property rates	**6 400**	**(10)**	**(.2%)**	**(10)**	**(.2%)**	**-**	**-**	**(100.0%)**
Service charges	460	(2)	(.5%)	(2)	(.5%)	-	-	(100.0%)
Other revenue	**22 410**	**(2 576)**	**(11.5%)**	**(2 576)**	**(11.5%)**	**486**	**2.5%**	**(630.4%)**
Transfers and Subsidies - Operational	328 088	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	92 913	-	-	-	-	-	-	-
Interest	15 000	(118)	(.8%)	(118)	(.8%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(321 815)**	**-**	**-**	**-**	**-**	**(791)**	**.3%**	**(100.0%)**
Suppliers and employees	(321 815)	-	-	-	-	(791)	.3%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**143 456**	**(2 706)**	**(1.9%)**	**(2 706)**	**(1.9%)**	**(305)**	**(.3%)**	**787.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(114 313)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(114 313)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(114 313)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**29 143**	**(2 706)**	**(9.3%)**	**(2 706)**	**(9.3%)**	**(305)**	**(1.9%)**	**787.4%**
Cash/cash equivalents at the year begin:	-	34 181	-	34 181	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	**29 143**	**31 476**	**108.0%**	**31 476**	**108.0%**	**(305)**	**(.1%)**	**(10 421.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	633	1.2%	594	1.1%	12 873	24.2%	39 179	73.5%	53 279	67.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	503	4.4%	-	-	217	1.9%	10 603	93.6%	11 323	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	13 897	100.0%	13 897	17.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	1.8%	(1)	.6%	(0)	.6%	(75)	96.9%	(77)	(.1%)	-	-	-	-
Total By Income Source	**1 135**	**1.4%**	**594**	**.8%**	**13 089**	**16.7%**	**63 604**	**81.1%**	**78 422**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	247	1.0%	217	.9%	6 732	27.0%	17 726	71.1%	24 922	31.8%	-	-	-	-
Commercial	346	2.6%	223	1.6%	337	2.5%	12 618	93.3%	13 524	17.2%	-	-	-	-
Households	365	1.4%	122	.5%	761	2.9%	24 769	95.2%	26 018	33.2%	-	-	-	-
Other	177	1.3%	32	.2%	5 259	37.7%	8 490	60.8%	13 958	17.8%	-	-	-	-
Total By Customer Group	**1 135**	**1.4%**	**594**	**.8%**	**13 089**	**16.7%**	**63 604**	**81.1%**	**78 422**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	94	(249.4%)	0	-	(435)	1 151.2%	303	(801.8%)	(38)	(43.0%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1)	(.7%)	-	-	(2 874)	(2 284.4%)	3 001	2 385.1%	126	143.0%
Total	**93**	**106.2%**	**0**	**-**	**(3 309)**	**(3 760.9%)**	**3 304**	**3 754.8%**	**88**	**100.0%**

Contact Details

Municipal Manager	Mr Mkhululi Nako	047 489 5808
Financial Manager	Mr Vuyo JamJam	047 489 5815

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**442 587**	**200 541**	**45.3%**	**200 541**	**45.3%**	**158 764**	**35.9%**	**26.3%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 232	1 928	36.8%	1 928	36.8%	2 113	35.2%	(8.8%)
Sale of Goods and Rendering of Services	633	190	30.1%	190	30.1%	314	261 800.8%	(39.4%)
Agency services	2 616	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 280	831	5.4%	831	5.4%	555	3.8%	49.7%
Interest earned from Current and Non Current Assets	9 000	5 878	65.3%	5 878	65.3%	3 174	52.9%	85.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 985	1 437	28.8%	1 437	28.8%	1 401	28.0%	2.6%
Licence and permits	103	313	302.0%	313	302.0%	417	496 331.0%	(25.0%)
Operational Revenue	153	823	537.5%	823	537.5%	964	39.0%	(14.6%)
Non-Exchange Revenue								
Property rates	64 061	46 955	73.3%	46 955	73.3%	25 790	33.9%	82.1%
Surcharges and Taxes	-	4	-	4	-	-	-	(100.0%)
Fines, penalties and forfeits	7 198	-	-	-	-	-	-	-
Licences or permits	1 217	27	2.2%	27	2.2%	25	2.5%	7.0%
Transfer and subsidies - Operational	331 808	138 883	41.9%	138 883	41.9%	121 487	37.9%	14.3%
Interest	0	3 271	327 149 800.0%	3 271	327 149 800.0%	2 522	21 017 508.3%	29.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	300	-	-	-	-	-	-	-
Other Gains	0	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**523 870**	**87 865**	**16.8%**	**87 865**	**16.8%**	**77 983**	**15.0%**	**12.7%**
Employee related costs	229 794	53 612	23.3%	53 612	23.3%	48 981	23.8%	9.5%
Remuneration of councillors	25 246	6 126	24.3%	6 126	24.3%	6 110	24.3%	.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	7 314	1 571	21.5%	1 571	21.5%	765	12.9%	105.3%
Debt impairment	13 542	-	-	-	-	-	-	-
Depreciation and amortisation	125 942	-	-	-	-	-	-	-
Interest	1 649	-	-	-	-	-	-	-
Contracted services	25 615	9 556	37.3%	9 556	37.3%	7 454	17.5%	28.2%
Transfers and subsidies	12 876	1 777	13.8%	1 777	13.8%	1 132	7.5%	56.9%
Irrecoverable debts written off	13 044	1 184	9.1%	1 184	9.1%	1 880	4.9%	(37.0%)
Operational costs	68 847	14 039	20.4%	14 039	20.4%	11 661	15.4%	20.4%
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	(0)	-	-	-	-	-	-	-
Surplus/(Deficit)	**(81 282)**	**112 676**		**112 676**		**80 781**		
Transfers and subsidies - capital (monetary allocations)	115 702	24 398	21.1%	24 398	21.1%	20 621	22.1%	18.3%
Transfers and subsidies - capital (in-kind)	0	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**34 419**	**137 074**		**137 074**		**101 402**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**34 419**	**137 074**		**137 074**		**101 402**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**34 419**	**137 074**		**137 074**		**101 402**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**34 419**	**137 074**		**137 074**		**101 402**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**244 669**	**35 793**	**14.6%**	**35 793**	**14.6%**	**25 098**	**13.2%**	**42.6%**
National Government	89 396	25 328	28.3%	25 328	28.3%	14 265	19.0%	77.6%
Provincial Government	26 482	-	-	-	-	3 286	18.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**115 878**	**25 328**	**21.9%**	**25 328**	**21.9%**	**17 551**	**18.8%**	**44.3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	128 791	10 465	8.1%	10 465	8.1%	7 548	7.8%	38.7%
Capital Expenditure Functional	**244 669**	**35 793**	**14.6%**	**35 793**	**14.6%**	**25 098**	**13.2%**	**42.6%**
Municipal governance and administration	**13 632**	**2 953**	**21.7%**	**2 953**	**21.7%**	**1 482**	**17.2%**	**99.2%**
Executive and Council	400	-	-	-	-	-	-	-
Finance and administration	13 232	2 953	22.3%	2 953	22.3%	1 482	17.9%	99.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**944**	**-**	**-**	**-**	**-**	**1 181**	**13.6%**	**(100.0%)**
Community and Social Services	295	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	649	-	-	-	-	1 181	29.6%	(100.0%)
Housing	0	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**209 865**	**31 134**	**14.8%**	**31 134**	**14.8%**	**22 436**	**13.2%**	**38.8%**
Planning and Development	3 850	135	3.5%	135	3.5%	685	6.9%	(80.2%)
Road Transport	206 015	30 999	15.0%	30 999	15.0%	21 750	13.6%	42.5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**20 227**	**1 705**	**8.4%**	**1 705**	**8.4%**	**-**	**-**	**(100.0%)**
Energy sources	20 177	1 705	8.5%	1 705	8.5%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	50	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**544 443**	**1 267 169**	**232.7%**	**1 267 169**	**232.7%**	**165 281**	**33.6%**	**666.7%**
Property rates	**55 093**	**86 367**	**156.8%**	**86 367**	**156.8%**	**13 941**	**26.2%**	**519.5%**
Service charges	17 641	3 951	22.4%	3 951	22.4%	223	5.3%	1 671.5%
Other revenue	**15 200**	**26 916**	**177.1%**	**26 916**	**177.1%**	**4 830**	**31.1%**	**457.2%**
Transfers and Subsidies - Operational	331 808	854 530	257.5%	854 530	257.5%	123 306	38.9%	593.0%
Transfers and Subsidies - Capital	115 702	295 406	255.3%	295 406	255.3%	22 981	23.7%	1 185.5%
Interest	9 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(371 581)**	**(105 341)**	**28.3%**	**(105 341)**	**28.3%**	**(93 792)**	**25.3%**	**12.3%**
Suppliers and employees	(358 705)	(105 341)	29.4%	(105 341)	29.4%	(93 792)	26.4%	12.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(12 876)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**172 862**	**1 161 828**	**672.1%**	**1 161 828**	**672.1%**	**71 489**	**58.6%**	**1 525.2%**
Cash Flow from Investing Activities								
Receipts	**252**	**(246)**	**(97.7%)**	**(246)**	**(97.7%)**	**4**	**.7%**	**(6 253.1%)**
Proceeds on disposal of PPE	300	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(48)	(246)	512.8%	(246)	512.8%	4	1.3%	(6 253.1%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(244 669)**	**(3 213)**	**1.3%**	**(3 213)**	**1.3%**	**(29 910)**	**15.7%**	**(89.3%)**
Capital assets	(244 669)	(3 213)	1.3%	(3 213)	1.3%	(29 910)	15.7%	(89.3%)
Net Cash from/(used) Investing Activities	**(244 417)**	**(3 460)**	**1.4%**	**(3 460)**	**1.4%**	**(29 906)**	**15.8%**	**(88.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(71 555)**	**1 158 369**	**(1 618.8%)**	**1 158 369**	**(1 618.8%)**	**41 583**	**(61.5%)**	**2 685.7%**
Cash/cash equivalents at the year begin:	160 435	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**88 880**	**1 352 608**	**1 521.8%**	**1 352 608**	**1 521.8%**	**41 583**	**61.7%**	**3 152.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 318	7.5%	26 951	16.4%	2 427	1.5%	122 294	74.6%	163 989	79.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 898	5.3%	819	2.3%	1 130	3.1%	32 289	89.4%	36 136	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	352	20.6%	108	6.3%	109	6.3%	1 142	66.7%	1 711	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	565	11.8%	308	6.4%	311	6.5%	3 622	75.4%	4 806	2.3%	-	-	-	-
Total By Income Source	**15 134**	**7.3%**	**28 186**	**13.6%**	**3 976**	**1.9%**	**159 348**	**77.1%**	**206 643**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 288	26.2%	5 433	26.9%	256	1.3%	9 196	45.6%	20 173	9.8%	-	-	-	-
Commercial	3 094	6.3%	11 136	22.7%	711	1.4%	34 079	69.5%	49 020	23.7%	-	-	-	-
Households	6 751	4.9%	11 617	8.5%	3 009	2.2%	116 073	84.4%	137 450	66.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**15 134**	**7.3%**	**28 186**	**13.6%**	**3 976**	**1.9%**	**159 348**	**77.1%**	**206 643**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 893	40.8%	1 698	23.9%	-	-	2 500	35.3%	7 090	96.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	269	99.9%	-	-	-	-	0	.1%	270	3.7%
Total	**3 162**	**43.0%**	**1 698**	**23.1%**	**-**	**-**	**2 500**	**34.0%**	**7 360**	**100.0%**

Contact Details

Municipal Manager	Mr Silumko Mahlasela	047 050 1101
Financial Manager	Mr Mzusekho Matomane	047 050 1200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**139 085**	**41 978**	**30.2%**	**41 978**	**30.2%**	**38 224**	**29.4%**	**9.8%**
Exchange Revenue								
Service charges - Electricity	12 293	2 591	21.1%	2 591	21.1%	2 513	23.5%	3.1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 489	1 153	13.6%	1 153	13.6%	1 747	14.7%	(34.0%)
Sale of Goods and Rendering of Services	908	207	22.8%	207	22.8%	269	31.1%	(22.8%)
Agency services	316	61	19.2%	61	19.2%	197	65.6%	(69.1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 404	396	28.2%	396	28.2%	288	7.1%	37.8%
Interest earned from Current and Non Current Assets	1 200	939	78.3%	939	78.3%	340	61.8%	176.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	437	31	7.2%	31	7.2%	19	6.4%	61.6%
Licence and permits	558	182	32.6%	182	32.6%	128	24.2%	42.1%
Operational Revenue	250	7	2.9%	7	2.9%	100	4.2%	(92.7%)
Non-Exchange Revenue								
Property rates	46 569	10 912	23.4%	10 912	23.4%	9 692	23.5%	12.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	187	78	41.8%	78	41.8%	41	22.9%	91.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	59 465	23 549	39.6%	23 549	39.6%	21 516	39.3%	9.4%
Interest	7 009	1 872	26.7%	1 872	26.7%	1 375	64.3%	36.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**120 253**	**24 295**	**20.2%**	**24 295**	**20.2%**	**23 480**	**20.0%**	**3.5%**
Employee related costs	46 979	11 122	23.7%	11 122	23.7%	9 845	21.7%	13.0%
Remuneration of councillors	5 526	1 337	24.2%	1 337	24.2%	1 491	28.2%	(10.3%)
Bulk purchases - electricity	12 500	4 143	33.1%	4 143	33.1%	2 900	24.2%	42.8%
Inventory consumed	2 180	2	.1%	2	.1%	26	1.3%	(91.9%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	13 300	2 858	21.5%	2 858	21.5%	3 250	25.4%	(12.0%)
Interest	280	4	1.5%	4	1.5%	87	23.2%	(95.3%)
Contracted services	11 186	1 396	12.5%	1 396	12.5%	1 508	17.2%	(7.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	9 000	-	-	-	-	-	-	-
Operational costs	19 303	3 431	17.8%	3 431	17.8%	4 373	26.8%	(21.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**18 832**	**17 684**		**17 684**		**14 744**		
Transfers and subsidies - capital (monetary allocations)	46 557	6 824	14.7%	6 824	14.7%	7 840	18.5%	(13.0%)
Transfers and subsidies - capital (in-kind)	66 677	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**132 066**	**24 508**		**24 508**		**22 584**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**132 066**	**24 508**		**24 508**		**22 584**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**132 066**	**24 508**		**24 508**		**22 584**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**132 066**	**24 508**		**24 508**		**22 584**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**113 048**	**6 786**	**6.0%**	**6 786**	**6.0%**	**7 122**	**16.9%**	**(4.7%)**
National Government	17 584	3 699	21.0%	3 699	21.0%	1 012	5.2%	265.5%
Provincial Government	25 217	2 912	11.5%	2 912	11.5%	4 371	25.1%	(33.4%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	58 030	-	-	-	-	-	-	-
Transfers recognised - capital	**100 831**	**6 611**	**6.6%**	**6 611**	**6.6%**	**5 383**	**14.6%**	**22.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	12 217	174	1.4%	174	1.4%	1 739	33.0%	(90.0%)
Capital Expenditure Functional	**113 048**	**6 786**	**6.0%**	**6 786**	**6.0%**	**7 122**	**16.9%**	**(4.7%)**
Municipal governance and administration	**2 210**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 210	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	50	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	450	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**99 213**	**6 676**	**6.7%**	**6 676**	**6.7%**	**5 383**	**15.0%**	**24.0%**
Planning and Development	915	-	-	-	-	-	-	-
Road Transport	98 298	6 676	6.8%	6 676	6.8%	5 383	15.2%	24.0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**11 125**	**110**	**1.0%**	**110**	**1.0%**	**1 739**	**32.5%**	**(93.7%)**
Energy sources	6 225	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 900	110	2.2%	110	2.2%	1 739	82.2%	(93.7%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**224 455**	**63 668**	**28.4%**	**63 668**	**28.4%**	**63 892**	**45.1%**	**(.4%)**
Property rates	**33 682**	**29 405**	**87.3%**	**29 405**	**87.3%**	**6 367**	**27.8%**	**361.8%**
Service charges	17 762	34 263	192.9%	34 263	192.9%	5 792	37.6%	491.6%
Other revenue	**1 722**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	56 733	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	113 862	-	-	-	-	51 734	120.3%	(100.0%)
Interest	694	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(86 537)**	**(32 859)**	**38.0%**	**(32 859)**	**38.0%**	**(39 428)**	**43.9%**	**(16.7%)**
Suppliers and employees	(86 257)	(32 859)	38.1%	(32 859)	38.1%	(39 428)	43.9%	(16.7%)
Finance charges	(280)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**137 918**	**30 810**	**22.3%**	**30 810**	**22.3%**	**24 464**	**47.1%**	**25.9%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(113 048)**	**(1 215)**	**1.1%**	**(1 215)**	**1.1%**	**(669)**	**1.6%**	**81.7%**
Capital assets	(113 048)	(1 215)	1.1%	(1 215)	1.1%	(669)	1.6%	81.7%
Net Cash from/(used) Investing Activities	**(113 048)**	**(1 215)**	**1.1%**	**(1 215)**	**1.1%**	**(669)**	**1.8%**	**81.7%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**24 870**	**29 595**	**119.0%**	**29 595**	**119.0%**	**23 796**	**161.3%**	**24.4%**
Cash/cash equivalents at the year begin:	16 610	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**41 480**	**63 142**	**152.2%**	**63 142**	**152.2%**	**23 796**	**117.8%**	**165.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	353	14.6%	126	5.2%	165	6.8%	1 775	73.4%	2 418	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 170	10.1%	3 413	4.2%	2 374	2.9%	66 934	82.7%	80 890	83.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	881	6.3%	348	2.5%	311	2.2%	12 540	89.1%	14 079	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	19.4%	8	9.1%	8	8.3%	59	63.2%	93	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	73.3%	0	.1%	0	.1%	4	26.5%	14	-	-	-	-	-
Total By Income Source	**9 431**	**9.7%**	**3 895**	**4.0%**	**2 857**	**2.9%**	**81 311**	**83.4%**	**97 494**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 830	17.9%	641	6.3%	261	2.6%	7 465	73.2%	10 197	10.5%	-	-	-	-
Commercial	700	11.6%	269	4.4%	241	4.0%	4 842	80.0%	6 052	6.2%	-	-	-	-
Households	6 901	8.5%	2 985	3.7%	2 355	2.9%	69 004	84.9%	81 245	83.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**9 431**	**9.7%**	**3 895**	**4.0%**	**2 857**	**2.9%**	**81 311**	**83.4%**	**97 494**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 349	33.4%	-	-	0	-	2 691	66.6%	4 040	37.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36	.6%	461	7.7%	-	-	5 526	91.7%	6 023	55.3%
Auditor-General	655	100.0%	-	-	-	-	-	-	655	6.0%
Other	2	1.2%	4	2.3%	-	-	162	96.5%	168	1.5%
Total	**2 041**	**18.7%**	**465**	**4.3%**	**0**	**-**	**8 379**	**77.0%**	**10 886**	**100.0%**

Contact Details

Municipal Manager	Mr Lawrence Mambila	043 831 5700
Financial Manager	Mr Ayanda Lwana	043 831 5700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**240 449**	**82 819**	**34.4%**	**82 819**	**34.4%**	**73 146**	**32.0%**	**13.2%**
Exchange Revenue								
Service charges - Electricity	41 674	10 629	25.5%	10 629	25.5%	11 486	27.9%	(7.5%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 320	2 894	23.5%	2 894	23.5%	3 077	23.4%	(6.0%)
Sale of Goods and Rendering of Services	5 634	1 410	25.0%	1 410	25.0%	1 312	24.1%	7.4%
Agency services	1 829	333	18.2%	333	18.2%	151	8.2%	120.4%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 531	1 773	32.1%	1 773	32.1%	1 153	29.1%	53.8%
Interest earned from Current and Non Current Assets	1 158	8	.7%	8	.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	196	121	61.6%	121	61.6%	95	94.8%	27.2%
Licence and permits	2 252	743	33.0%	743	33.0%	180	7.4%	312.1%
Operational Revenue	667	0	-	0	-	123	21.9%	(99.8%)
Non-Exchange Revenue								
Property rates	24 424	8 353	34.2%	8 353	34.2%	5 566	23.4%	50.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27	5	18.3%	5	18.3%	5	34.4%	(3.1%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	138 420	54 805	39.6%	54 805	39.6%	48 745	37.3%	12.4%
Interest	6 318	1 747	27.6%	1 747	27.6%	1 252	26.7%	39.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**305 538**	**64 023**	**21.0%**	**64 023**	**21.0%**	**45 144**	**17.7%**	**41.8%**
Employee related costs	134 985	35 478	26.3%	35 478	26.3%	30 084	28.1%	17.9%
Remuneration of councillors	14 329	3 876	27.1%	3 876	27.1%	4 127	34.4%	(6.1%)
Bulk purchases - electricity	51 433	13 639	26.5%	13 639	26.5%	5 891	15.5%	131.5%
Inventory consumed	247	59	24.1%	59	24.1%	32	12.1%	84.1%
Debt impairment	27 000	-	-	-	-	-	-	-
Depreciation and amortisation	26 000	-	-	-	-	-	-	-
Interest	4 500	2 236	49.7%	2 236	49.7%	409	10.2%	447.3%
Contracted services	18 230	4 401	24.1%	4 401	24.1%	2 460	12.8%	78.9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	28 815	4 333	15.0%	4 333	15.0%	2 141	9.8%	102.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(65 089)**	**18 796**		**18 796**		**28 001**		
Transfers and subsidies - capital (monetary allocations)	31 327	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(33 762)**	**18 796**		**18 796**		**28 001**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(33 762)**	**18 796**		**18 796**		**28 001**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(33 762)**	**18 796**		**18 796**		**28 001**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(33 762)**	**18 796**		**18 796**		**28 001**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**33 877**	**9 053**	**26.7%**	**9 053**	**26.7%**	**5 936**	**14.9%**	**52.5%**
National Government	31 327	9 041	28.9%	9 041	28.9%	5 935	18.7%	52.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 327**	**9 041**	**28.9%**	**9 041**	**28.9%**	**5 935**	**18.7%**	**52.3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 550	13	.5%	13	.5%	1	-	1 016.2%
Capital Expenditure Functional	**33 877**	**9 053**	**26.7%**	**9 053**	**26.7%**	**5 936**	**14.9%**	**52.5%**
Municipal governance and administration	**900**	**13**	**1.4%**	**13**	**1.4%**	**1**	**.4%**	**1 016.2%**
Executive and Council	750	-	-	-	-	-	-	-
Finance and administration	150	13	8.4%	13	8.4%	1	.4%	1 016.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 427**	**9 041**	**28.8%**	**9 041**	**28.8%**	**5 935**	**16.2%**	**52.3%**
Planning and Development	31 377	9 041	28.8%	9 041	28.8%	5 935	16.2%	52.3%
Road Transport	50	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**1 550**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 550	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**240 576**	**(38 403)**	**(16.0%)**	**(38 403)**	**(16.0%)**	**-**	**-**	**(100.0%)**
Property rates	**10 284**	**(1 059)**	**(10.3%)**	**(1 059)**	**(10.3%)**	**-**	**-**	**(100.0%)**
Service charges	49 212	(2 797)	(5.7%)	(2 797)	(5.7%)	-	-	(100.0%)
Other revenue	**11 756**	**(994)**	**(8.5%)**	**(994)**	**(8.5%)**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	137 997	(32 340)	(23.4%)	(32 340)	(23.4%)	-	-	(100.0%)
Transfers and Subsidies - Capital	31 327	-	-	-	-	-	-	-
Interest	-	(1 212)	-	(1 212)	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(214 139)**	**409**	**(.2%)**	**409**	**(.2%)**	**-**	**-**	**(100.0%)**
Suppliers and employees	(209 639)	409	(.2%)	409	(.2%)	-	-	(100.0%)
Finance charges	(4 500)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**26 437**	**(37 994)**	**(143.7%)**	**(37 994)**	**(143.7%)**	**-**	**-**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**(347)**	**29**	**(8.3%)**	**29**	**(8.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(347)	29	(8.3%)	29	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(38 959)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(38 959)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(39 305)**	**29**	**(.1%)**	**29**	**(.1%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(12 868)**	**(37 965)**	**295.0%**	**(37 965)**	**295.0%**	**-**	**-**	**(100.0%)**
Cash/cash equivalents at the year begin:	10 232	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(2 636)**	**(22 263)**	**844.4%**	**(22 263)**	**844.4%**	**-**	**-**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 762	46.4%	-	-	529	5.2%	4 978	48.5%	10 269	6.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 923	10.0%	(14)	-	1 243	2.1%	52 111	87.9%	59 263	36.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 983	3.9%	(3)	-	875	1.7%	47 826	94.4%	50 681	31.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	89	17.0%	7	1.4%	6	1.1%	423	80.6%	525	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	2 365	5.8%	-	-	1 158	2.8%	37 605	91.4%	41 129	25.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13)	(1.3%)	(73)	(6.9%)	(51)	(4.8%)	1 193	112.9%	1 057	.6%	-	-	-	-
Total By Income Source	**15 109**	**9.3%**	**(83)**	**(.1%)**	**3 761**	**2.3%**	**144 136**	**88.5%**	**162 923**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 959	25.3%	(11)	-	1 100	4.7%	16 493	70.1%	23 542	14.4%	-	-	-	-
Commercial	3 969	17.7%	6	-	490	2.2%	17 947	80.1%	22 413	13.8%	-	-	-	-
Households	5 106	4.4%	(78)	(.1%)	2 135	1.8%	108 985	93.8%	116 148	71.3%	-	-	-	-
Other	74	9.0%	-	-	36	4.3%	711	86.6%	820	.5%	-	-	-	-
Total By Customer Group	**15 109**	**9.3%**	**(83)**	**(.1%)**	**3 761**	**2.3%**	**144 136**	**88.5%**	**162 923**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 893	4.9%	8 741	7.2%	8 982	7.4%	97 454	80.5%	121 070	71.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 361	15.1%	133	.9%	73	.5%	13 117	83.6%	15 684	9.3%
Auditor-General	1 101	46.8%	9	.4%	154	6.5%	1 087	46.2%	2 350	1.4%
Other	6 308	21.1%	26	.1%	9	-	23 548	78.8%	29 890	17.7%
Total	**15 663**	**9.3%**	**8 910**	**5.3%**	**9 217**	**5.5%**	**135 205**	**80.0%**	**168 995**	**100.0%**

Contact Details

Municipal Manager	Mrs Ivy Sikhulu-Nqwena	043 492 1295
Financial Manager	Mr L Manjingolo	043 683 492

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**174 499**	**67 710**	**38.8%**	**67 710**	**38.8%**	**62 636**	**37.5%**	**8.1%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 582	585	37.0%	585	37.0%	486	31.9%	20.4%
Sale of Goods and Rendering of Services	4 761	9	.2%	9	.2%	27	.6%	(66.0%)
Agency services	582	125	21.5%	125	21.5%	132	22.7%	(5.3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 224	1 166	18.7%	1 166	18.7%	794	16.8%	46.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	755	147	19.4%	147	19.4%	123	16.6%	19.0%
Licence and permits	2 569	371	14.5%	371	14.5%	497	19.3%	(25.2%)
Operational Revenue	53	675	1 278.4%	675	1 278.4%	97	183.8%	595.4%
Non-Exchange Revenue								
Property rates	42 562	17 219	40.5%	17 219	40.5%	20 763	50.2%	(17.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	653	22	3.3%	22	3.3%	10	1.5%	119.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 296	46 744	42.8%	46 744	42.8%	39 071	37.3%	19.6%
Interest	5 463	649	11.9%	649	11.9%	638	11.7%	1.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**201 801**	**37 609**	**18.6%**	**37 609**	**18.6%**	**35 082**	**18.7%**	**7.2%**
Employee related costs	85 676	20 943	24.4%	20 943	24.4%	18 750	24.1%	11.7%
Remuneration of councillors	11 273	2 351	20.9%	2 351	20.9%	2 236	21.4%	5.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	1 800	-	-	-	-	-	-	-
Depreciation and amortisation	41 366	4 011	9.7%	4 011	9.7%	4 288	10.6%	(6.5%)
Interest	-	0	-	0	-	3	-	(94.0%)
Contracted services	26 535	6 266	23.6%	6 266	23.6%	3 684	14.8%	70.1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 100	-	-	-	-	-	-	-
Operational costs	33 050	4 037	12.2%	4 037	12.2%	6 121	20.8%	(34.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27 302)**	**30 102**		**30 102**		**27 554**		
Transfers and subsidies - capital (monetary allocations)	28 607	9 564	33.4%	9 564	33.4%	6 156	18.1%	55.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 305**	**39 666**		**39 666**		**33 710**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 305**	**39 666**		**39 666**		**33 710**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 305**	**39 666**		**39 666**		**33 710**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 305**	**39 666**		**39 666**		**33 710**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**34 353**	**8 588**	**25.0%**	**8 588**	**25.0%**	**6 588**	**15.6%**	**30.4%**
National Government	24 876	8 317	33.4%	8 317	33.4%	5 353	15.7%	55.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 876**	**8 317**	**33.4%**	**8 317**	**33.4%**	**5 353**	**15.7%**	**55.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	9 477	271	2.9%	271	2.9%	1 235	15.0%	(78.0%)
Capital Expenditure Functional	**34 353**	**8 588**	**25.0%**	**8 588**	**25.0%**	**6 588**	**15.6%**	**30.4%**
Municipal governance and administration	**6 398**	**271**	**4.2%**	**271**	**4.2%**	**1 235**	**17.1%**	**(78.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 398	271	4.2%	271	4.2%	1 235	17.1%	(78.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 412**	**3 348**	**32.2%**	**3 348**	**32.2%**	**1 141**	**5.6%**	**193.3%**
Community and Social Services	8 355	3 348	40.1%	3 348	40.1%	357	4.0%	837.5%
Sport And Recreation	1 988	-	-	-	-	784	7.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	70	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 049**	**4 623**	**41.8%**	**4 623**	**41.8%**	**4 212**	**33.8%**	**9.8%**
Planning and Development	1 748	-	-	-	-	-	-	-
Road Transport	9 302	4 623	49.7%	4 623	49.7%	4 212	33.8%	9.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**6 494**	**346**	**5.3%**	**346**	**5.3%**	**-**	**-**	**(100.0%)**
Energy sources	6 109	346	5.7%	346	5.7%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	384	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**191 454**	**(43 787)**	**(22.9%)**	**(43 787)**	**(22.9%)**	**-**	**-**	**(100.0%)**
Property rates	**40 434**	**(23 631)**	**(58.4%)**	**(23 631)**	**(58.4%)**	**-**	**-**	**(100.0%)**
Service charges	1 503	(171)	(11.3%)	(171)	(11.3%)	-	-	(100.0%)
Other revenue	**5 390**	**(648)**	**(12.0%)**	**(648)**	**(12.0%)**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	109 296	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	28 607	(17 756)	(62.1%)	(17 756)	(62.1%)	-	-	(100.0%)
Interest	6 224	(1 582)	(25.4%)	(1 582)	(25.4%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(164 493)**	**1 133**	**(.7%)**	**1 133**	**(.7%)**	**169**	**(.1%)**	**572.1%**
Suppliers and employees	(164 493)	1 133	(.7%)	1 133	(.7%)	169	(.1%)	572.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**26 961**	**(42 654)**	**(158.2%)**	**(42 654)**	**(158.2%)**	**169**	**.4%**	**(25 403.9%)**
Cash Flow from Investing Activities								
Receipts	**4 904**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	4 904	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(39 506)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(39 506)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(34 602)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(7 641)**	**(42 654)**	**558.3%**	**(42 654)**	**558.3%**	**169**	**5.0%**	**(25 403.9%)**
Cash/cash equivalents at the year begin:	60 490	67 048	110.8%	67 048	110.8%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**52 849**	**24 394**	**46.2%**	**24 394**	**46.2%**	**169**	**.3%**	**14 371.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	760	4.3%	34	.2%	5 916	33.8%	10 771	61.6%	17 480	55.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	239	11.8%	10	.5%	238	11.7%	1 546	76.0%	2 033	6.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	72	38.5%	-	-	1	.5%	114	61.0%	186	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	476	3.9%	-	-	233	1.9%	11 471	94.2%	12 180	38.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(162)	59.5%	(16)	5.9%	(8)	2.8%	(87)	31.9%	(272)	(.9%)	-	-	-	-
Total By Income Source	**1 385**	**4.4%**	**28**	**.1%**	**6 380**	**20.2%**	**23 816**	**75.3%**	**31 608**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	43	.4%	14	.1%	5 390	51.4%	5 030	48.0%	10 477	33.1%	-	-	-	-
Commercial	515	13.4%	-	-	96	2.5%	3 237	84.1%	3 849	12.2%	-	-	-	-
Households	565	6.0%	(7)	(.1%)	229	2.5%	8 576	91.6%	9 363	29.6%	-	-	-	-
Other	262	3.3%	21	.3%	663	8.4%	6 973	88.1%	7 919	25.1%	-	-	-	-
Total By Customer Group	**1 385**	**4.4%**	**28**	**.1%**	**6 380**	**20.2%**	**23 816**	**75.3%**	**31 608**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	915	100.0%	-	-	-	-	-	-	915	36.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 625	100.0%	0	-	-	-	-	-	1 625	64.0%
Total	**2 541**	**100.0%**	**0**	**-**	**-**	**-**	**-**	**-**	**2 541**	**100.0%**

Contact Details

Municipal Manager	Mr Ndoda Mgengo	040 673 3095
Financial Manager	Mr Siyasanga Ndakisa	040 673 3095

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: RAYMOND MHLABA (EC129)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**518 967**	**211 551**	**40.8%**	**211 551**	**40.8%**	**181 992**	**40.6%**	**16.2%**
Exchange Revenue								
Service charges - Electricity	99 066	17 696	17.9%	17 696	17.9%	15 176	23.8%	16.6%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 250	8 161	27.9%	8 161	27.9%	6 116	28.9%	33.4%
Sale of Goods and Rendering of Services	526	105	20.1%	105	20.1%	172	28.6%	(38.5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 095	5 890	41.8%	5 890	41.8%	3 870	46.6%	52.2%
Interest earned from Current and Non Current Assets	2 300	192	8.3%	192	8.3%	30	-	542.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	852	542	63.6%	542	63.6%	198	56.5%	174.2%
Licence and permits	7 200	3 951	54.9%	3 951	54.9%	1 250	21.9%	216.2%
Operational Revenue	10 781	729	6.8%	729	6.8%	1 058	44.5%	(31.1%)
Non-Exchange Revenue								
Property rates	113 533	71 832	63.3%	71 832	63.3%	67 996	58.2%	5.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	200	23	11.3%	23	11.3%	5	2.9%	332.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	226 164	92 802	41.0%	92 802	41.0%	81 453	38.0%	13.9%
Interest	15 000	9 629	64.2%	9 629	64.2%	4 669	30.9%	106.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**514 346**	**107 963**	**21.0%**	**107 963**	**21.0%**	**106 196**	**27.7%**	**1.7%**
Employee related costs	210 366	52 606	25.0%	52 606	25.0%	48 727	25.4%	8.0%
Remuneration of councillors	20 240	6 579	32.5%	6 579	32.5%	4 659	25.4%	41.2%
Bulk purchases - electricity	98 521	32 223	32.7%	32 223	32.7%	20 768	26.0%	55.2%
Inventory consumed	-	58	-	58	-	159	227.8%	(63.7%)
Debt impairment	63 612	-	-	-	-	-	-	-
Depreciation and amortisation	30 337	1 886	6.2%	1 886	6.2%	15 681	58.7%	(88.0%)
Interest	19 350	1 987	10.3%	1 987	10.3%	0	-	5 518 650.0%
Contracted services	30 347	6 713	22.1%	6 713	22.1%	3 872	20.4%	73.4%
Transfers and subsidies	2 500	939	37.6%	939	37.6%	2 459	98.4%	(61.8%)
Irrecoverable debts written off	-	-	-	-	-	926	5.7%	(100.0%)
Operational costs	39 074	4 972	12.7%	4 972	12.7%	8 944	38.2%	(44.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 621**	**103 589**		**103 589**		**75 796**		
Transfers and subsidies - capital (monetary allocations)	49 900	8 412	16.9%	8 412	16.9%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**54 522**	**112 000**		**112 000**		**75 796**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**54 522**	**112 000**		**112 000**		**75 796**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**54 522**	**112 000**		**112 000**		**75 796**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**54 522**	**112 000**		**112 000**		**75 796**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**43 391**	**7 545**	**17.4%**	**7 545**	**17.4%**	**3 078**	**7.0%**	**145.1%**
National Government	43 391	7 523	17.3%	7 523	17.3%	1 240	2.8%	506.7%
Provincial Government	-	-	-	-	-	1 838	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43 391**	**7 523**	**17.3%**	**7 523**	**17.3%**	**3 078**	**7.0%**	**144.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	22	-	22	-	-	-	(100.0%)
Capital Expenditure Functional	**43 391**	**7 567**	**17.4%**	**7 567**	**17.4%**	**3 078**	**7.0%**	**145.8%**
Municipal governance and administration	**-**	**22**	**-**	**22**	**-**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	22	-	22	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**22**	**-**	**22**	**-**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	22	-	22	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 261**	**5 623**	**14.7%**	**5 623**	**14.7%**	**3 078**	**7.3%**	**82.7%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	38 261	5 623	14.7%	5 623	14.7%	3 078	7.3%	82.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**5 130**	**1 900**	**37.0%**	**1 900**	**37.0%**	**-**	**-**	**(100.0%)**
Energy sources	5 130	1 900	37.0%	1 900	37.0%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**489 491**	**(34 956)**	**(7.1%)**	**(34 956)**	**(7.1%)**	**-**	**-**	**(100.0%)**
Property rates	**90 827**	**(34)**	**-**	**(34)**	**-**	**-**	**-**	**(100.0%)**
Service charges	98 946	(96)	(.1%)	(96)	(.1%)	-	-	(100.0%)
Other revenue	**21 355**	**(1 830)**	**(8.6%)**	**(1 830)**	**(8.6%)**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	226 164	(32 996)	(14.6%)	(32 996)	(14.6%)	-	-	(100.0%)
Transfers and Subsidies - Capital	49 900	-	-	-	-	-	-	-
Interest	2 300	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(440 791)**	**(101 794)**	**23.1%**	**(101 794)**	**23.1%**	**(19 936)**	**5.7%**	**410.6%**
Suppliers and employees	(421 991)	(101 794)	24.1%	(101 794)	24.1%	(19 936)	6.0%	410.6%
Finance charges	(16 300)	-	-	-	-	-	-	-
Transfers and grants	(2 500)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**48 700**	**(136 751)**	**(280.8%)**	**(136 751)**	**(280.8%)**	**(19 936)**	**(30.9%)**	**586.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(49 900)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(49 900)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(49 900)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 200)**	**(136 751)**	**11 399.4%**	**(136 751)**	**11 399.4%**	**(19 936)**	**(98.0%)**	**586.0%**
Cash/cash equivalents at the year begin:	16 000	9 713	60.7%	9 713	60.7%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**14 800**	**(127 038)**	**(858.3%)**	**(127 038)**	**(858.3%)**	**(19 936)**	**(74.3%)**	**537.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 457	15.1%	870	1.4%	3 103	5.0%	49 048	78.5%	62 477	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 999	2.4%	-	-	58 907	15.5%	312 612	82.2%	380 517	49.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 665	4.9%	3	-	2 288	1.7%	127 055	93.4%	136 010	17.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	55	6.0%	-	-	21	2.3%	848	91.7%	924	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	15 873	8.0%	-	-	4 540	2.3%	176 968	89.7%	197 382	25.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 737)	11.3%	(150)	1.0%	(100)	.6%	(13 449)	87.1%	(15 435)	(2.0%)	-	-	-	-
Total By Income Source	**39 312**	**5.2%**	**723**	**.1%**	**68 758**	**9.0%**	**653 082**	**85.7%**	**761 875**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 832	4.2%	331	.3%	29 324	25.3%	81 234	70.2%	115 722	15.2%	-	-	-	-
Commercial	8 423	8.2%	(32)	-	3 357	3.3%	91 162	88.6%	102 910	13.5%	-	-	-	-
Households	15 388	4.9%	246	.1%	9 379	3.0%	291 472	92.1%	316 485	41.5%	-	-	-	-
Other	10 669	4.7%	178	.1%	26 698	11.8%	189 214	83.4%	226 759	29.8%	-	-	-	-
Total By Customer Group	**39 312**	**5.2%**	**723**	**.1%**	**68 758**	**9.0%**	**653 082**	**85.7%**	**761 875**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 650	37.4%	594	8.4%	29	.4%	3 815	53.8%	7 088	1.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14 223	3.7%	15 171	3.9%	2 413	.6%	355 389	91.8%	387 195	98.2%
Total	**16 872**	**4.3%**	**15 765**	**4.0%**	**2 442**	**.6%**	**359 204**	**91.1%**	**394 283**	**100.0%**

Contact Details

Municipal Manager	Mrs U.T Malinzi	046 645 7451
Financial Manager	Mr Mveleli M Ngxowa	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 881 380**	**628 898**	**33.4%**	**628 898**	**33.4%**	**525 945**	**29.5%**	**19.6%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	438 518	95 765	21.8%	95 765	21.8%	76 505	15.7%	25.2%
Service charges - Waste Water Management	133 608	37 348	28.0%	37 348	28.0%	35 489	20.7%	5.2%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	9 109	2 275	25.0%	2 275	25.0%	2 034	19.9%	11.9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	58 431	22 795	39.0%	22 795	39.0%	4 494	18.0%	407.3%
Interest earned from Current and Non Current Assets	17 401	11 074	63.6%	11 074	63.6%	3 907	249.1%	183.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	330	78	23.6%	78	23.6%	74	19.3%	4.7%
Licence and permits	-	3	-	3	-	1	-	234.6%
Operational Revenue	-	226	-	226	-	264	-	(14.4%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	7	-	(100.0%)
Licences or permits	-	4	-	4	-	2	-	92.2%
Transfer and subsidies - Operational	726 441	459 329	63.2%	459 329	63.2%	403 168	37.1%	13.9%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	497 543	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 839 456**	**263 734**	**14.3%**	**263 734**	**14.3%**	**220 744**	**13.6%**	**19.5%**
Employee related costs	778 348	173 391	22.3%	173 391	22.3%	162 067	20.3%	7.0%
Remuneration of councillors	14 292	3 789	26.5%	3 789	26.5%	3 606	23.8%	5.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	198 339	-	-	-	-	866	3.6%	(100.0%)
Debt impairment	383 799	-	-	-	-	-	-	-
Depreciation and amortisation	105 442	-	-	-	-	-	-	-
Interest	108	1 589	1 474.1%	1 589	1 474.1%	56	57.5%	2 721.7%
Contracted services	112 910	31 815	28.2%	31 815	28.2%	15 161	18.6%	109.8%
Transfers and subsidies	10 000	3 361	33.6%	3 361	33.6%	3 333	33.3%	.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	236 218	49 789	21.1%	49 789	21.1%	35 655	12.6%	39.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**41 924**	**365 164**		**365 164**		**305 201**		
Transfers and subsidies - capital (monetary allocations)	571 189	62 091	10.9%	62 091	10.9%	3 569	.5%	1 639.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**613 113**	**427 255**		**427 255**		**308 770**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**613 113**	**427 255**		**427 255**		**308 770**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**613 113**	**427 255**		**427 255**		**308 770**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**613 113**	**427 255**		**427 255**		**308 770**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**571 189**	**57 066**	**10.0%**	**57 066**	**10.0%**	**2 058**	**.3%**	**2 672.6%**
National Government	571 189	57 066	10.0%	57 066	10.0%	2 058	.3%	2 672.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**571 189**	**57 066**	**10.0%**	**57 066**	**10.0%**	**2 058**	**.3%**	**2 672.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**612 520**	**63 361**	**10.3%**	**63 361**	**10.3%**	**9 995**	**1.4%**	**533.9%**
Municipal governance and administration	**22 752**	**4 060**	**17.8%**	**4 060**	**17.8%**	**-**	**-**	**(100.0%)**
Executive and Council	300	252	83.9%	252	83.9%	-	-	(100.0%)
Finance and administration	22 452	3 809	17.0%	3 809	17.0%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**7 900**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	7 300	-	-	-	-	-	-	-
Housing	300	-	-	-	-	-	-	-
Health	300	-	-	-	-	-	-	-
Economic and Environmental Services	**480**	**56**	**11.6%**	**56**	**11.6%**	**7 937**	**39.7%**	**(99.3%)**
Planning and Development	480	56	11.6%	56	11.6%	7 937	39.7%	(99.3%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**581 389**	**59 245**	**10.2%**	**59 245**	**10.2%**	**2 058**	**.3%**	**2 778.5%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	581 139	59 245	10.2%	59 245	10.2%	2 058	.3%	2 778.5%
Waste Water Management	250	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**662 259**	**266 932**	**40.3%**	**266 932**	**40.3%**	**179 887**	**13.7%**	**48.4%**
Property rates	-	-	-	-	-	-	-	-
Service charges	239 409	137 201	57.3%	137 201	57.3%	296	.1%	46 201.7%
Other revenue	**486 333**	**28 753**	**5.9%**	**28 753**	**5.9%**	**787**	**.2%**	**3 553.5%**
Transfers and Subsidies - Operational	516 969	100 979	19.5%	100 979	19.5%	178 805	279.2%	(43.5%)
Transfers and Subsidies - Capital	(597 854)	(1)	-	(1)	-	(1)	-	(44.0%)
Interest	17 401	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 163 117)**	**(241 788)**	**20.8%**	**(241 788)**	**20.8%**	**(88 197)**	**22.4%**	**174.1%**
Suppliers and employees	(1 163 117)	(241 788)	20.8%	(241 788)	20.8%	(88 197)	22.4%	174.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(500 858)**	**25 144**	**(5.0%)**	**25 144**	**(5.0%)**	**91 690**	**10.0%**	**(72.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(571 189)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(571 189)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(571 189)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 072 047)**	**25 144**	**(2.3%)**	**25 144**	**(2.3%)**	**91 690**	**20.5%**	**(72.6%)**
Cash/cash equivalents at the year begin:	84 849	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(987 198)**	**25 144**	**(2.5%)**	**25 144**	**(2.5%)**	**91 690**	**17.4%**	**(72.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	43 696	5.6%	70 031	9.0%	39 319	5.1%	621 890	80.3%	774 936	67.1%	-	-	-	-
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	14 039	4.4%	19 676	6.1%	10 925	3.4%	275 399	86.1%	320 038	27.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 002	1.7%	1 571	2.7%	729	1.2%	55 780	94.4%	59 082	5.1%	-	-	-	-
Total By Income Source	**58 737**	**5.1%**	**91 279**	**7.9%**	**50 973**	**4.4%**	**953 068**	**82.6%**	**1 154 056**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 851	7.6%	11 715	8.2%	7 242	5.1%	113 227	79.2%	143 035	12.4%	-	-	-	-
Commercial	14 020	6.4%	19 937	9.1%	12 344	5.6%	172 369	78.8%	218 670	18.9%	-	-	-	-
Households	33 866	4.3%	59 627	7.5%	31 387	4.0%	667 472	84.2%	792 351	68.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**58 737**	**5.1%**	**91 279**	**7.9%**	**50 973**	**4.4%**	**953 068**	**82.6%**	**1 154 056**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	12 746	4.0%	308 871	96.0%	321 617	77.0%
PAYE deductions	-	-	9 895	100.0%	-	-	1	-	9 896	2.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	(7 680)	100.0%	(7 680)	(1.8%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 845	3.1%	1 223	1.3%	7 447	8.1%	80 470	87.5%	91 984	22.0%
Auditor-General	-	-	-	-	-	-	1 622	100.0%	1 622	.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 845**	**.7%**	**11 118**	**2.7%**	**20 193**	**4.8%**	**383 283**	**91.8%**	**417 438**	**100.0%**

Contact Details

Municipal Manager	Dr Bhekisisa Mthembu	043 701 4137
Financial Manager	Mrs Sonia Kieck (Acting)	043 701 5262

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**420 877**	**116 664**	**27.7%**	**116 664**	**27.7%**	**117 552**	**32.5%**	**(.8%)**
Exchange Revenue								
Service charges - Electricity	199 689	34 046	17.0%	34 046	17.0%	33 712	17.8%	1.0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	39 837	7 762	19.5%	7 762	19.5%	6 566	17.5%	18.2%
Sale of Goods and Rendering of Services	2 979	327	11.0%	327	11.0%	360	13.6%	(9.1%)
Agency services	2 487	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	39 135	3 846	9.8%	3 846	9.8%	1 681	22.0%	128.8%
Interest earned from Current and Non Current Assets	1 720	96	5.6%	96	5.6%	34	2.1%	181.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 888	435	23.0%	435	23.0%	351	19.6%	23.8%
Licence and permits	9	1	8.8%	1	8.8%	-	-	(100.0%)
Operational Revenue	1 260	35	2.8%	35	2.8%	50	4.7%	(28.9%)
Non-Exchange Revenue								
Property rates	52 657	41 861	79.5%	41 861	79.5%	50 005	105.1%	(16.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	350	105	30.2%	105	30.2%	31	10.6%	236.9%
Licences or permits	4 577	790	17.3%	790	17.3%	469	10.8%	68.5%
Transfer and subsidies - Operational	63 000	24 297	38.6%	24 297	38.6%	22 931	38.9%	6.0%
Interest	3 789	3 043	80.3%	3 043	80.3%	1 361	35.9%	123.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 500	19	.3%	19	.3%	1	-	1 713.3%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**373 321**	**111 872**	**30.0%**	**111 872**	**30.0%**	**42 418**	**13.3%**	**163.7%**
Employee related costs	111 032	30 491	27.5%	30 491	27.5%	26 803	25.9%	13.8%
Remuneration of councillors	9 126	1 979	21.7%	1 979	21.7%	2 025	23.5%	(2.2%)
Bulk purchases - electricity	47 047	43 157	91.7%	43 157	91.7%	-	-	(100.0%)
Inventory consumed	14 527	1 911	13.2%	1 911	13.2%	2 879	21.8%	(33.6%)
Debt impairment	50 763	-	-	-	-	-	-	-
Depreciation and amortisation	76 404	-	-	-	-	-	-	-
Interest	10 484	14 065	134.2%	14 065	134.2%	(8)	(.1%)	(173 254.9%)
Contracted services	27 175	5 110	18.8%	5 110	18.8%	5 093	49.0%	.3%
Transfers and subsidies	2 306	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	24 458	15 159	62.0%	15 159	62.0%	5 627	40.9%	169.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**47 555**	**4 792**		**4 792**		**75 134**		
Transfers and subsidies - capital (monetary allocations)	30 104	6 870	22.8%	6 870	22.8%	7 004	32.7%	(1.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**77 659**	**11 663**		**11 663**		**82 138**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**77 659**	**11 663**		**11 663**		**82 138**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**77 659**	**11 663**		**11 663**		**82 138**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**77 659**	**11 663**		**11 663**		**82 138**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**30 104**	**63 523**	**211.0%**	**63 523**	**211.0%**	**28 426**	**132.7%**	**123.5%**
National Government	30 104	62 936	209.1%	62 936	209.1%	28 426	132.7%	121.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 104**	**62 936**	**209.1%**	**62 936**	**209.1%**	**28 426**	**132.7%**	**121.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	588	-	588	-	-	-	(100.0%)
Capital Expenditure Functional	**30 104**	**63 523**	**211.0%**	**63 523**	**211.0%**	**28 426**	**132.7%**	**123.5%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**1 017**	**-**	**1 017**	**-**	**-**	**-**	**(100.0%)**
Community and Social Services	-	430	-	430	-	-	-	(100.0%)
Sport And Recreation	-	588	-	588	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 104**	**61 014**	**202.7%**	**61 014**	**202.7%**	**15 825**	**82.2%**	**285.6%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	30 104	61 014	202.7%	61 014	202.7%	15 825	82.2%	285.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**1 492**	**-**	**1 492**	**-**	**12 601**	**-**	**(88.2%)**
Energy sources	-	1 492	-	1 492	-	12 601	-	(88.2%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**349 794**	**68 953**	**19.7%**	**68 953**	**19.7%**	**55 037**	**15.5%**	**25.3%**
Property rates	**55 160**	**7 446**	**13.5%**	**7 446**	**13.5%**	**4 986**	**11.3%**	**49.3%**
Service charges	191 382	24 540	12.8%	24 540	12.8%	15 795	7.4%	55.4%
Other revenue	**13 549**	**6 079**	**44.9%**	**6 079**	**44.9%**	**2 803**	**18.3%**	**116.9%**
Transfers and Subsidies - Operational	57 878	22 679	39.2%	22 679	39.2%	22 950	38.9%	(1.2%)
Transfers and Subsidies - Capital	30 104	8 208	27.3%	8 208	27.3%	8 504	39.7%	(3.5%)
Interest	1 720	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(245 872)**	**(75 878)**	**30.9%**	**(75 878)**	**30.9%**	**(43 421)**	**27.1%**	**74.8%**
Suppliers and employees	(235 388)	(75 878)	32.2%	(75 878)	32.2%	(43 421)	29.1%	74.8%
Finance charges	(10 484)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**103 922**	**(6 925)**	**(6.7%)**	**(6 925)**	**(6.7%)**	**11 617**	**6.0%**	**(159.6%)**
Cash Flow from Investing Activities								
Receipts	**7 500**	**19**	**.3%**	**19**	**.3%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	7 500	19	.3%	19	.3%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(30 104)**	**(16 823)**	**55.9%**	**(16 823)**	**55.9%**	**(1 241)**	**5.8%**	**1 255.6%**
Capital assets	(30 104)	(16 823)	55.9%	(16 823)	55.9%	(1 241)	5.8%	1 255.6%
Net Cash from/(used) Investing Activities	**(22 604)**	**(16 804)**	**74.3%**	**(16 804)**	**74.3%**	**(1 241)**	**5.8%**	**1 254.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**81 318**	**(23 729)**	**(29.2%)**	**(23 729)**	**(29.2%)**	**10 376**	**6.0%**	**(328.7%)**
Cash/cash equivalents at the year begin:	975	47	4.8%	47	4.8%	(3 525)	(199.5%)	(101.3%)
Cash/cash equivalents at the year end:	**82 293**	**(23 682)**	**(28.8%)**	**(23 682)**	**(28.8%)**	**6 850**	**3.9%**	**(445.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 807	21.0%	4 194	9.0%	2 827	6.1%	29 883	64.0%	46 710	13.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 353	12.7%	2 111	1.3%	17 612	10.5%	126 463	75.5%	167 539	48.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 844	3.0%	3 412	2.6%	3 279	2.5%	118 992	91.9%	129 526	37.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	237	4.4%	154	2.9%	147	2.7%	4 800	89.9%	5 337	1.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**35 240**	**10.1%**	**9 870**	**2.8%**	**23 864**	**6.8%**	**280 137**	**80.2%**	**349 112**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 806	9.6%	2 021	4.1%	8 580	17.2%	34 463	69.1%	49 869	14.3%	-	-	-	-
Commercial	6 733	32.8%	1 708	8.3%	1 212	5.9%	10 853	52.9%	20 506	5.9%	-	-	-	-
Households	23 701	8.5%	6 141	2.2%	14 072	5.0%	234 822	84.2%	278 736	79.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**35 240**	**10.1%**	**9 870**	**2.8%**	**23 864**	**6.8%**	**280 137**	**80.2%**	**349 112**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 235	3.4%	22 238	4.1%	21 151	3.9%	480 753	88.6%	542 377	97.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(594)	(22.3%)	(887)	(33.2%)	(2 262)	(84.7%)	6 413	240.2%	2 670	.5%
Auditor-General	592	5.8%	394	3.8%	313	3.1%	8 953	87.3%	10 253	1.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	**18 233**	**3.3%**	**21 745**	**3.9%**	**19 202**	**3.5%**	**496 120**	**89.3%**	**555 300**	**100.0%**

Contact Details

Municipal Manager	Mr Mkhululi Mbebe	048 801 5045
Financial Manager	Mr K.L Mulaudzi	048 801 5046

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**252 640**	**98 273**	**38.9%**	**98 273**	**38.9%**	**83 526**	**34.5%**	**17.7%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 514	364	14.5%	364	14.5%	490	23.5%	(25.8%)
Sale of Goods and Rendering of Services	2 253	35	1.6%	35	1.6%	269	9.0%	(86.8%)
Agency services	1 204	-	-	-	-	279	27.9%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 035	0	-	0	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	4 222	1 972	46.7%	1 972	46.7%	1 160	23.1%	69.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	931	313	33.6%	313	33.6%	290	15.2%	7.9%
Licence and permits	3 200	653	20.4%	653	20.4%	585	29.4%	11.6%
Operational Revenue	14 500	-	-	-	-	202	-	(100.0%)
Non-Exchange Revenue								
Property rates	13 263	6 392	48.2%	6 392	48.2%	3 279	29.5%	95.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 120	28	2.5%	28	2.5%	17	1.5%	68.1%
Licences or permits	173	52	29.9%	52	29.9%	21	7.2%	140.1%
Transfer and subsidies - Operational	206 096	86 960	42.2%	86 960	42.2%	76 381	38.8%	13.9%
Interest	2 130	1 504	70.6%	1 504	70.6%	553	-	172.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**272 817**	**59 868**	**21.9%**	**59 868**	**21.9%**	**53 283**	**22.8%**	**12.4%**
Employee related costs	140 416	35 132	25.0%	35 132	25.0%	33 794	23.9%	4.0%
Remuneration of councillors	20 330	5 336	26.2%	5 336	26.2%	4 449	22.7%	19.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 920	487	25.4%	487	25.4%	878	243.3%	(44.5%)
Debt impairment	5 051	-	-	-	-	-	-	-
Depreciation and amortisation	45 000	-	-	-	-	1 969	10.4%	(100.0%)
Interest	-	1	-	1	-	3	-	(45.9%)
Contracted services	24 113	6 059	25.1%	6 059	25.1%	2 996	17.5%	102.3%
Transfers and subsidies	4 700	1 288	27.4%	1 288	27.4%	931	18.6%	38.3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	31 287	11 565	37.0%	11 565	37.0%	8 263	28.0%	40.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(20 177)**	**38 405**		**38 405**		**30 243**		
Transfers and subsidies - capital (monetary allocations)	78 616	13 713	17.4%	13 713	17.4%	4 829	8.6%	184.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**58 438**	**52 117**		**52 117**		**35 072**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**58 438**	**52 117**		**52 117**		**35 072**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**58 438**	**52 117**		**52 117**		**35 072**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**58 438**	**52 117**		**52 117**		**35 072**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**72 032**	**16 588**	**23.0%**	**16 588**	**23.0%**	**3 156**	**4.7%**	**425.7%**
National Government	68 736	14 475	21.1%	14 475	21.1%	3 110	5.5%	365.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**68 736**	**14 475**	**21.1%**	**14 475**	**21.1%**	**3 110**	**5.5%**	**365.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 296	2 113	64.1%	2 113	64.1%	46	.4%	4 521.3%
Capital Expenditure Functional	**72 032**	**16 588**	**23.0%**	**16 588**	**23.0%**	**3 156**	**4.7%**	**425.7%**
Municipal governance and administration	**1 991**	**87**	**4.4%**	**87**	**4.4%**	**23**	**1.1%**	**277.4%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 991	87	4.4%	87	4.4%	23	1.1%	277.4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**435**	**134**	**30.9%**	**134**	**30.9%**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	435	134	30.9%	134	30.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**42 979**	**15 742**	**36.6%**	**15 742**	**36.6%**	**3 133**	**5.8%**	**402.5%**
Planning and Development	870	618	71.1%	618	71.1%	23	.5%	2 633.7%
Road Transport	42 110	15 124	35.9%	15 124	35.9%	3 110	6.3%	386.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**26 626**	**625**	**2.3%**	**625**	**2.3%**	**-**	**-**	**(100.0%)**
Energy sources	26 626	186	.7%	186	.7%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	439	-	439	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**326 748**	**(2 408)**	**(.7%)**	**(2 408)**	**(.7%)**	**7 145**	**2.4%**	**(133.7%)**
Property rates	**10 611**	**(383)**	**(3.6%)**	**(383)**	**(3.6%)**	**-**	**-**	**(100.0%)**
Service charges	2 313	(82)	(3.5%)	(82)	(3.5%)	-	-	(100.0%)
Other revenue	**24 891**	**(494)**	**(2.0%)**	**(494)**	**(2.0%)**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	206 096	(1 449)	(.7%)	(1 449)	(.7%)	7 145	3.7%	(120.3%)
Transfers and Subsidies - Capital	78 616	-	-	-	-	-	-	-
Interest	4 222	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(230 667)**	**(221)**	**.1%**	**(221)**	**.1%**	**(8 756)**	**4.1%**	**(97.5%)**
Suppliers and employees	(225 967)	(221)	.1%	(221)	.1%	(8 756)	4.2%	(97.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4 700)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**96 081**	**(2 630)**	**(2.7%)**	**(2 630)**	**(2.7%)**	**(1 611)**	**(2.0%)**	**63.2%**
Cash Flow from Investing Activities								
Receipts	**1 323**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 323	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(82 836)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(82 836)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(81 514)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**32**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	32	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**32**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**14 567**	**(2 630)**	**(18.1%)**	**(2 630)**	**(18.1%)**	**(1 579)**	**(6.6%)**	**66.6%**
Cash/cash equivalents at the year begin:	60 995	60 976	100.0%	60 976	100.0%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**75 562**	**58 346**	**77.2%**	**58 346**	**77.2%**	**(1 579)**	**(1.8%)**	**(3 795.6%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 938	6.7%	(3)	-	3 927	13.5%	23 126	79.8%	28 988	52.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100.0%	30	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	209	3.6%	(1)	-	81	1.4%	5 496	95.0%	5 786	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91	3.4%	-	-	49	1.8%	2 521	94.7%	2 661	4.8%	-	-	-	-
Interest on Arrear Debtor Accounts	1 038	5.6%	-	-	465	2.5%	16 984	91.9%	18 487	33.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5)	2.3%	(17)	7.7%	(16)	6.9%	(188)	83.1%	(226)	(.4%)	-	-	-	-
Total By Income Source	**3 271**	**5.9%**	**(21)**	**-**	**4 506**	**8.1%**	**47 970**	**86.1%**	**55 725**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 571	6.3%	-	-	3 231	12.9%	20 251	80.8%	25 053	45.0%	-	-	-	-
Commercial	952	6.7%	(18)	(.1%)	344	2.4%	12 915	91.0%	14 193	25.5%	-	-	-	-
Households	697	4.3%	(4)	-	905	5.6%	14 514	90.1%	16 113	28.9%	-	-	-	-
Other	50	13.7%	-	-	26	7.1%	290	79.2%	366	.7%	-	-	-	-
Total By Customer Group	**3 271**	**5.9%**	**(21)**	**-**	**4 506**	**8.1%**	**47 970**	**86.1%**	**55 725**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	0	100.0%	0	(.8%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(748)	600.6%	830	(666.8%)	(186)	149.6%	(21)	16.6%	(125)	1 693.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(500)	(426.7%)	617	526.7%	-	-	0	.1%	117	(1 593.1%)
Total	**(1 248)**	**16 971.4%**	**1 447**	**(19 685.9%)**	**(186)**	**2 534.8%**	**(21)**	**279.7%**	**(7)**	**100.0%**

Contact Details

Municipal Manager	Mr Mthembu Mabono	047 874 8708
Financial Manager	Mrs Lwana-Xashimba Nondyebo	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**218 512**	**80 275**	**36.7%**	**80 275**	**36.7%**	**67 550**	**32.7%**	**18.8%**
Exchange Revenue								
Service charges - Electricity	20 217	5 689	28.1%	5 689	28.1%	3 404	19.3%	67.2%
Service charges - Water	0	-	-	-	-	-	-	-
Service charges - Waste Water Management	0	-	-	-	-	-	-	-
Service charges - Waste Management	5 315	(471)	(8.9%)	(471)	(8.9%)	1 126	21.8%	(141.8%)
Sale of Goods and Rendering of Services	149	50	33.8%	50	33.8%	22	-	125.2%
Agency services	1 600	475	29.7%	475	29.7%	545	34.3%	(12.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	391	(419)	(106.9%)	(419)	(106.9%)	383	100.7%	(209.4%)
Interest earned from Current and Non Current Assets	4 579	3 157	68.9%	3 157	68.9%	1 041	25.3%	203.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	125	-	-	-	-	3	-	(100.0%)
Rental from Fixed Assets	585	93	15.8%	93	15.8%	36	7.1%	154.8%
Licence and permits	3 400	109	3.2%	109	3.2%	125	3.6%	(12.9%)
Operational Revenue	1 903	68	3.6%	68	3.6%	202	7.5%	(66.1%)
Non-Exchange Revenue								
Property rates	15 573	5 278	33.9%	5 278	33.9%	687	4.5%	668.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	480	87	18.2%	87	18.2%	46	22.9%	91.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	162 516	65 779	40.5%	65 779	40.5%	59 704	38.8%	10.2%
Interest	1 679	379	22.6%	379	22.6%	227	13.9%	66.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**216 124**	**61 264**	**28.3%**	**61 264**	**28.3%**	**54 176**	**27.9%**	**13.1%**
Employee related costs	98 051	23 290	23.8%	23 290	23.8%	21 382	21.5%	8.9%
Remuneration of councillors	14 243	3 984	28.0%	3 984	28.0%	3 481	25.6%	14.4%
Bulk purchases - electricity	15 000	8 896	59.3%	8 896	59.3%	9 746	69.6%	(8.7%)
Inventory consumed	3 714	182	4.9%	182	4.9%	122	8.2%	48.9%
Debt impairment	2 000	-	-	-	-	-	-	-
Depreciation and amortisation	16 000	4 368	27.3%	4 368	27.3%	3 916	24.4%	11.5%
Interest	10	1	13.3%	1	13.3%	159	199.3%	(99.1%)
Contracted services	21 344	6 591	30.9%	6 591	30.9%	5 557	28.9%	18.6%
Transfers and subsidies	2 183	184	8.4%	184	8.4%	416	31.6%	(55.8%)
Irrecoverable debts written off	0	46	574 387.5%	46	574 387.5%	-	-	(100.0%)
Operational costs	43 578	13 721	31.5%	13 721	31.5%	9 395	34.9%	46.0%
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 388**	**19 011**		**19 011**		**13 374**		
Transfers and subsidies - capital (monetary allocations)	62 394	4 905	7.9%	4 905	7.9%	7 938	10.8%	(38.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**64 782**	**23 916**		**23 916**		**21 312**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**64 782**	**23 916**		**23 916**		**21 312**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**64 782**	**23 916**		**23 916**		**21 312**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**64 782**	**23 916**		**23 916**		**21 312**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**66 194**	**23 720**	**35.8%**	**23 720**	**35.8%**	**8 517**	**9.9%**	**178.5%**
National Government	62 394	22 052	35.3%	22 052	35.3%	7 502	10.2%	193.9%
Provincial Government	0	1 668	41 690 725.0%	1 668	41 690 725.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**62 394**	**23 720**	**38.0%**	**23 720**	**38.0%**	**7 502**	**10.2%**	**216.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 800	-	-	-	-	1 014	8.2%	(100.0%)
Capital Expenditure Functional	**66 194**	**27 317**	**41.3%**	**27 317**	**41.3%**	**8 517**	**9.9%**	**220.8%**
Municipal governance and administration	**650**	**-**	**-**	**-**	**-**	**1 014**	**22.7%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	650	-	-	-	-	1 014	22.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	0	-	-	-	-	-	-	-
Sport And Recreation	0	-	-	-	-	-	-	-
Public Safety	100	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 763**	**24 009**	**60.4%**	**24 009**	**60.4%**	**7 067**	**25.2%**	**239.7%**
Planning and Development	2 250	-	-	-	-	-	-	-
Road Transport	37 513	24 009	64.0%	24 009	64.0%	7 067	25.2%	239.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**25 681**	**3 309**	**12.9%**	**3 309**	**12.9%**	**436**	**1.5%**	**659.6%**
Energy sources	25 581	3 309	12.9%	3 309	12.9%	436	1.5%	659.6%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	0	-	-	-	-	-	-	-
Waste Management	100	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**272 960**	**623 525**	**228.4%**	**623 525**	**228.4%**	**83 463**	**39.2%**	**647.1%**
Property rates	**13 237**	**5 143**	**38.8%**	**5 143**	**38.8%**	**463**	**8.4%**	**1 011.3%**
Service charges	21 702	33 271	153.3%	33 271	153.3%	3 951	42.5%	742.0%
Other revenue	**8 532**	**5 993**	**70.2%**	**5 993**	**70.2%**	**1 213**	**18.5%**	**394.2%**
Transfers and Subsidies - Operational	162 516	417 112	256.7%	417 112	256.7%	62 032	42.6%	572.4%
Transfers and Subsidies - Capital	62 393	162 006	259.7%	162 006	259.7%	15 805	34.3%	925.1%
Interest	4 579	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(195 941)**	**(27 787)**	**14.2%**	**(27 787)**	**14.2%**	**(25 939)**	**-**	**7.1%**
Suppliers and employees	(195 930)	(27 787)	14.2%	(27 787)	14.2%	(25 939)	-	7.1%
Finance charges	(10)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**77 019**	**595 738**	**773.5%**	**595 738**	**773.5%**	**57 524**	**27.0%**	**935.6%**
Cash Flow from Investing Activities								
Receipts	**-**	**0**	**-**	**0**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	0	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(0)	0	(100.0%)	0	(100.0%)	-	-	(100.0%)
Payments	**(62 394)**	**(5 535)**	**8.9%**	**(5 535)**	**8.9%**	**(5 105)**	**-**	**8.4%**
Capital assets	(62 394)	(5 535)	8.9%	(5 535)	8.9%	(5 105)	-	8.4%
Net Cash from/(used) Investing Activities	**(62 394)**	**(5 535)**	**8.9%**	**(5 535)**	**8.9%**	**(5 105)**	**-**	**8.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**14 626**	**590 203**	**4 035.4%**	**590 203**	**4 035.4%**	**52 419**	**24.6%**	**1 025.9%**
Cash/cash equivalents at the year begin:	76 351	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**90 977**	**590 203**	**648.7%**	**590 203**	**648.7%**	**128 492**	**60.3%**	**359.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 138	17.2%	741	6.0%	361	2.9%	9 193	73.9%	12 433	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 930	4.8%	4 461	11.0%	268	.7%	33 748	83.5%	40 407	37.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 169	5.7%	1 408	2.5%	1 366	2.5%	49 711	89.3%	55 654	51.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	52	7.3%	48	6.7%	27	3.8%	586	82.2%	713	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	1	3.8%	16	96.2%	17	-	-	-	-	-
Total By Income Source	**7 289**	**6.7%**	**6 658**	**6.1%**	**2 022**	**1.9%**	**93 254**	**85.4%**	**109 224**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 745	10.4%	5 010	13.9%	687	1.9%	26 504	73.7%	35 947	32.9%	-	-	-	-
Commercial	936	6.6%	386	2.7%	275	1.9%	12 658	88.8%	14 256	13.1%	-	-	-	-
Households	2 607	4.4%	1 262	2.1%	1 060	1.8%	54 092	91.6%	59 021	54.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 289**	**6.7%**	**6 658**	**6.1%**	**2 022**	**1.9%**	**93 254**	**85.4%**	**109 224**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 526	78.3%	448	13.9%	38	1.2%	216	6.7%	3 227	20.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 500	77.4%	746	6.1%	1 648	13.4%	386	3.1%	12 280	77.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	250	61.7%	155	38.3%	-	-	-	-	405	2.5%
Total	**12 275**	**77.1%**	**1 348**	**8.5%**	**1 687**	**10.6%**	**602**	**3.8%**	**15 912**	**100.0%**

Contact Details

Municipal Manager	Ms Pumla OB Makoma	047 878 2011
Financial Manager	Mr Xolani Sikobi	047 878 2011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR. A.B. XUMA (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**255 565**	**85 320**	**33.4%**	**85 320**	**33.4%**	**87 795**	**40.2%**	**(2.8%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 071	290	27.1%	290	27.1%	288	23.1%	.8%
Sale of Goods and Rendering of Services	628	(120)	(19.1%)	(120)	(19.1%)	327	57.3%	(136.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 396	51	3.7%	51	3.7%	74	10.0%	(30.8%)
Interest earned from Current and Non Current Assets	6 185	1 379	22.3%	1 379	22.3%	1 238	29.9%	11.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	485	88	18.2%	88	18.2%	74	13.8%	20.0%
Licence and permits	2 435	596	24.5%	596	24.5%	703	29.3%	(15.3%)
Operational Revenue	1 160	550	47.4%	550	47.4%	29	1.3%	1 774.8%
Non-Exchange Revenue								
Property rates	7 529	8 780	116.6%	8 780	116.6%	8 301	116.2%	5.8%
Surcharges and Taxes	38 848	998	2.6%	998	2.6%	3 173	19.8%	(68.6%)
Fines, penalties and forfeits	70	12	17.3%	12	17.3%	15	2.2%	(17.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	195 758	72 498	37.0%	72 498	37.0%	73 333	40.1%	(1.1%)
Interest	-	198	-	198	-	241	-	(17.8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**273 170**	**51 065**	**18.7%**	**51 065**	**18.7%**	**49 775**	**18.6%**	**2.6%**
Employee related costs	106 601	25 108	23.6%	25 108	23.6%	25 472	25.2%	(1.4%)
Remuneration of councillors	18 560	3 745	20.2%	3 745	20.2%	4 209	23.3%	(11.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	6 502	891	13.7%	891	13.7%	906	30.3%	(1.7%)
Debt impairment	1 020	-	-	-	-	-	-	-
Depreciation and amortisation	38 484	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	39 722	9 787	24.6%	9 787	24.6%	7 277	22.3%	34.5%
Transfers and subsidies	4 226	410	9.7%	410	9.7%	942	18.8%	(56.4%)
Irrecoverable debts written off	4 500	-	-	-	-	-	-	-
Operational costs	53 557	11 123	20.8%	11 123	20.8%	10 969	21.5%	1.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17 605)**	**34 255**		**34 255**		**38 020**		
Transfers and subsidies - capital (monetary allocations)	129 421	5 761	4.5%	5 761	4.5%	20 882	27.8%	(72.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**111 816**	**40 016**		**40 016**		**58 902**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**111 816**	**40 016**		**40 016**		**58 902**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**111 816**	**40 016**		**40 016**		**58 902**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**111 816**	**40 016**		**40 016**		**58 902**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**155 876**	**27 431**	**17.6%**	**27 431**	**17.6%**	**22 346**	**27.1%**	**22.8%**
National Government	73 764	12 461	16.9%	12 461	16.9%	12 597	25.8%	(1.1%)
Provincial Government	30 000	3 886	13.0%	3 886	13.0%	8 261	39.3%	(53.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**103 764**	**16 346**	**15.8%**	**16 346**	**15.8%**	**20 857**	**29.9%**	**(21.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	52 112	11 085	21.3%	11 085	21.3%	1 488	11.7%	644.7%
Capital Expenditure Functional	**155 876**	**27 431**	**17.6%**	**27 431**	**17.6%**	**22 346**	**27.1%**	**22.8%**
Municipal governance and administration	**11 872**	**601**	**5.1%**	**601**	**5.1%**	**322**	**4.4%**	**86.3%**
Executive and Council	-	25	-	25	-	29	1.1%	(14.4%)
Finance and administration	11 872	576	4.9%	576	4.9%	294	6.3%	96.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**37 367**	**-**	**-**	**-**	**-**	**10**	**9.0%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	10	9.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	37 367	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**88 256**	**21 798**	**24.7%**	**21 798**	**24.7%**	**20 189**	**31.4%**	**8.0%**
Planning and Development	15 000	2 446	16.3%	2 446	16.3%	160	80.1%	1 427.3%
Road Transport	73 256	19 352	26.4%	19 352	26.4%	20 029	31.3%	(3.4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**18 381**	**5 031**	**27.4%**	**5 031**	**27.4%**	**1 824**	**16.6%**	**175.8%**
Energy sources	18 381	4 093	22.3%	4 093	22.3%	1 191	11.3%	243.8%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	939	-	939	-	634	154.5%	48.2%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**376 479**	**85 352**	**22.7%**	**85 352**	**22.7%**	**82 058**	**28.7%**	**4.0%**
Property rates	**6 942**	**1 384**	**19.9%**	**1 384**	**19.9%**	**1 044**	**17.4%**	**32.6%**
Service charges	732	268	36.6%	268	36.6%	310	30.8%	(13.6%)
Other revenue	**42 263**	**9 111**	**21.6%**	**9 111**	**21.6%**	**1 073**	**5.3%**	**749.2%**
Transfers and Subsidies - Operational	197 121	71 080	36.1%	71 080	36.1%	68 439	37.3%	3.9%
Transfers and Subsidies - Capital	129 421	3 509	2.7%	3 509	2.7%	11 192	14.9%	(68.6%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(213 523)**	**(49 108)**	**23.0%**	**(49 108)**	**23.0%**	**(153 742)**	**74.8%**	**(68.1%)**
Suppliers and employees	(213 523)	(49 108)	23.0%	(49 108)	23.0%	(153 742)	74.8%	(68.1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**162 956**	**36 244**	**22.2%**	**36 244**	**22.2%**	**(71 684)**	**(89.3%)**	**(150.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**520**	**-**	**520**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	520	-	520	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(155 876)**	**(24 390)**	**15.6%**	**(24 390)**	**15.6%**	**(25 461)**	**30.8%**	**(4.2%)**
Capital assets	(155 876)	(24 390)	15.6%	(24 390)	15.6%	(25 461)	30.8%	(4.2%)
Net Cash from/(used) Investing Activities	**(155 876)**	**(23 870)**	**15.3%**	**(23 870)**	**15.3%**	**(25 461)**	**31.3%**	**(6.2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**7 081**	**12 374**	**174.8%**	**12 374**	**174.8%**	**(97 145)**	**9 946.0%**	**(112.7%)**
Cash/cash equivalents at the year begin:	94 396	(1)	-	(1)	-	92 281	92.9%	(100.0%)
Cash/cash equivalents at the year end:	**101 476**	**12 369**	**12.2%**	**12 369**	**12.2%**	**(4 865)**	**(4.9%)**	**(354.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 357	33.2%	96	.4%	98	.4%	14 584	65.9%	22 136	84.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	141	3.5%	120	3.0%	100	2.5%	3 661	91.0%	4 022	15.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	12	(41.4%)	13	(43.7%)	(55)	185.0%	(30)	(.1%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**7 498**	**28.7%**	**229**	**.9%**	**212**	**.8%**	**18 189**	**69.6%**	**26 128**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 770	53.4%	25	.5%	20	.4%	2 370	45.7%	5 186	19.8%	-	-	-	-
Commercial	2 409	28.5%	100	1.2%	87	1.0%	5 843	69.2%	8 438	32.3%	-	-	-	-
Households	2 319	18.5%	104	.8%	104	.8%	9 976	79.8%	12 504	47.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 498**	**28.7%**	**229**	**.9%**	**212**	**.8%**	**18 189**	**69.6%**	**26 128**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 435	99.3%	25	.7%	-	-	-	-	3 460	75.9%
Auditor-General	1 101	100.0%	-	-	-	-	-	-	1 101	24.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 536**	**99.5%**	**25**	**.5%**	**-**	**-**	**-**	**-**	**4 560**	**100.0%**

Contact Details

Municipal Manager	Mr Khathutshelo Lucky Mulaudzi	047 548 5602
Financial Manager	Nontobeko Siwahla	047 548 5695

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**130 962**	**49 448**	**37.8%**	**49 448**	**37.8%**	**43 448**	**36.2%**	**13.8%**
Exchange Revenue								
Service charges - Electricity	17 996	4 408	24.5%	4 408	24.5%	3 822	31.8%	15.3%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	3	160 250.0%	(100.0%)
Service charges - Waste Management	5 088	1 170	23.0%	1 170	23.0%	1 282	26.5%	(8.7%)
Sale of Goods and Rendering of Services	320	149	46.6%	149	46.6%	108	17.1%	37.4%
Agency services	1 046	268	25.6%	268	25.6%	290	11.6%	(7.5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 337	924	21.3%	924	21.3%	1 142	18.4%	(19.0%)
Interest earned from Current and Non Current Assets	1 872	570	30.5%	570	30.5%	262	13 120 100.0%	117.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	295	13	4.3%	13	4.3%	37	13.3%	(66.0%)
Licence and permits	324	39	12.1%	39	12.1%	92	34.5%	(57.8%)
Operational Revenue	5	8	154.8%	8	154.8%	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	6 982	3 114	44.6%	3 114	44.6%	2 834	42.7%	9.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21	9	42.7%	9	42.7%	2	.1%	500.0%
Licences or permits	1 544	348	22.5%	348	22.5%	246	4 820.1%	41.6%
Transfer and subsidies - Operational	88 961	37 103	41.7%	37 103	41.7%	32 432	38.1%	14.4%
Interest	2 172	1 326	61.0%	1 326	61.0%	896	89 619 200.0%	47.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**125 616**	**29 833**	**23.7%**	**29 833**	**23.7%**	**22 960**	**21.0%**	**29.9%**
Employee related costs	44 178	11 537	26.1%	11 537	26.1%	10 128	25.2%	13.9%
Remuneration of councillors	7 322	1 877	25.6%	1 877	25.6%	2 269	32.7%	(17.3%)
Bulk purchases - electricity	17 996	4 622	25.7%	4 622	25.7%	3 895	24.5%	18.7%
Inventory consumed	634	2	.3%	2	.3%	190	10.3%	(98.9%)
Debt impairment	5 595	-	-	-	-	-	-	-
Depreciation and amortisation	11 701	2 250	19.2%	2 250	19.2%	-	-	(100.0%)
Interest	353	72	20.5%	72	20.5%	279	99.7%	(74.1%)
Contracted services	16 334	5 712	35.0%	5 712	35.0%	2 956	21.3%	93.2%
Transfers and subsidies	500	79	15.8%	79	15.8%	-	-	(100.0%)
Irrecoverable debts written off	4 355	-	-	-	-	-	-	-
Operational costs	16 650	3 681	22.1%	3 681	22.1%	3 241	20.3%	13.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 346**	**19 615**		**19 615**		**20 488**		
Transfers and subsidies - capital (monetary allocations)	37 543	1 916	5.1%	1 916	5.1%	5 217	15.7%	(63.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 889**	**21 532**		**21 532**		**25 705**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 889**	**21 532**		**21 532**		**25 705**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 889**	**21 532**		**21 532**		**25 705**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 889**	**21 532**		**21 532**		**25 705**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**39 831**	**4 773**	**12.0%**	**4 773**	**12.0%**	**4 412**	**12.7%**	**8.2%**
National Government	33 791	2 437	7.2%	2 437	7.2%	4 399	14.9%	(44.6%)
Provincial Government	3 752	2 336	62.3%	2 336	62.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 543**	**4 773**	**12.7%**	**4 773**	**12.7%**	**4 399**	**13.4%**	**8.5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 288	-	-	-	-	13	.6%	(100.0%)
Capital Expenditure Functional	**39 831**	**4 773**	**12.0%**	**4 773**	**12.0%**	**4 412**	**12.7%**	**8.2%**
Municipal governance and administration	**437**	**-**	**-**	**-**	**-**	**13**	**4.0%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	437	-	-	-	-	13	4.0%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**4 306**	**2 336**	**54.3%**	**2 336**	**54.3%**	**-**	**-**	**(100.0%)**
Community and Social Services	4 306	2 336	54.3%	2 336	54.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	0	-	-	-	-	-	-	-
Housing	0	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 291**	**1 755**	**8.6%**	**1 755**	**8.6%**	**3 433**	**17.9%**	**(48.9%)**
Planning and Development	0	-	-	-	-	-	-	-
Road Transport	20 291	1 755	8.6%	1 755	8.6%	3 433	17.9%	(48.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**14 797**	**682**	**4.6%**	**682**	**4.6%**	**966**	**8.2%**	**(29.4%)**
Energy sources	13 880	682	4.9%	682	4.9%	966	9.4%	(29.4%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	917	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**171 440**	**330 147**	**192.6%**	**330 147**	**192.6%**	**57 503**	**37.5%**	**474.1%**
Property rates	**9 063**	**5 540**	**61.1%**	**5 540**	**61.1%**	**603**	**9.7%**	**818.1%**
Service charges	25 904	27 075	104.5%	27 075	104.5%	3 566	45.5%	659.3%
Other revenue	**6 553**	**4 138**	**63.1%**	**4 138**	**63.1%**	**502**	**7.7%**	**725.0%**
Transfers and Subsidies - Operational	88 961	223 272	251.0%	223 272	251.0%	33 407	40.0%	568.3%
Transfers and Subsidies - Capital	37 543	70 122	186.8%	70 122	186.8%	19 425	45.4%	261.0%
Interest	3 417	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(108 320)**	**(14 176)**	**13.1%**	**(14 176)**	**13.1%**	**(3 641)**	**3.6%**	**289.3%**
Suppliers and employees	(107 467)	(14 176)	13.2%	(14 176)	13.2%	(3 641)	3.6%	289.3%
Finance charges	(353)	-	-	-	-	-	-	-
Transfers and grants	(500)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63 120**	**315 971**	**500.6%**	**315 971**	**500.6%**	**53 862**	**102.0%**	**486.6%**
Cash Flow from Investing Activities								
Receipts	**450**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	450	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(39 831)**	**(2 687)**	**6.7%**	**(2 687)**	**6.7%**	**(3 462)**	**9.5%**	**(22.4%)**
Capital assets	(39 831)	(2 687)	6.7%	(2 687)	6.7%	(3 462)	9.5%	(22.4%)
Net Cash from/(used) Investing Activities	**(39 381)**	**(2 687)**	**6.8%**	**(2 687)**	**6.8%**	**(3 462)**	**9.2%**	**(22.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**23 739**	**313 285**	**1 319.7%**	**313 285**	**1 319.7%**	**50 400**	**331.5%**	**521.6%**
Cash/cash equivalents at the year begin:	26 301	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**50 040**	**313 285**	**626.1%**	**313 285**	**626.1%**	**50 400**	**121.4%**	**521.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 876	9.4%	584	2.9%	416	2.1%	17 118	85.6%	19 993	12.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 842	2.5%	2 276	3.1%	834	1.1%	67 618	93.2%	72 570	44.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 174	1.6%	570	.8%	548	.8%	70 016	96.8%	72 308	43.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	1.7%	1	.8%	1	.8%	103	96.7%	107	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	1.2%	0	.6%	0	.6%	6	97.6%	6	-	-	-	-	-
Total By Income Source	**4 895**	**3.0%**	**3 430**	**2.1%**	**1 799**	**1.1%**	**154 860**	**93.9%**	**164 984**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	906	3.9%	1 269	5.5%	241	1.0%	20 750	89.6%	23 166	14.0%	-	-	-	-
Commercial	1 370	6.3%	501	2.3%	343	1.6%	19 664	89.9%	21 877	13.3%	-	-	-	-
Households	2 618	2.2%	1 661	1.4%	1 216	1.0%	114 446	95.4%	119 940	72.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 895**	**3.0%**	**3 430**	**2.1%**	**1 799**	**1.1%**	**154 860**	**93.9%**	**164 984**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	403	84.9%	-	-	-	-	72	15.1%	475	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**403**	**84.9%**	**-**	**-**	**-**	**-**	**72**	**15.1%**	**475**	**100.0%**

Contact Details

Municipal Manager	Mrs Sibongile Goodman Sotshongaye	047 877 5308
Financial Manager	Mrs Busi Lubelwana	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENOCH MGIJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**977 920**	**388 389**	**39.7%**	**388 389**	**39.7%**	**338 245**	**41.4%**	**14.8%**
Exchange Revenue								
Service charges - Electricity	376 583	58 595	15.6%	58 595	15.6%	66 316	24.9%	(11.6%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	82 521	21 866	26.5%	21 866	26.5%	20 605	26.2%	6.1%
Sale of Goods and Rendering of Services	3 169	950	30.0%	950	30.0%	737	23.3%	28.9%
Agency services	4 582	36	.8%	36	.8%	92	2.0%	(60.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 927	16 041	43.4%	16 041	43.4%	10 614	28.7%	51.1%
Interest earned from Current and Non Current Assets	4 794	2 077	43.3%	2 077	43.3%	1 290	44.1%	61.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 759	910	19.1%	910	19.1%	914	19.3%	(.4%)
Licence and permits	3 695	1 090	29.5%	1 090	29.5%	709	19.2%	53.8%
Operational Revenue	9 444	1 789	18.9%	1 789	18.9%	1 350	93.5%	32.6%
Non-Exchange Revenue								
Property rates	151 492	162 471	107.2%	162 471	107.2%	142 463	105.7%	14.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 667	325	5.7%	325	5.7%	1 198	64.5%	(72.8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	246 920	110 884	44.9%	110 884	44.9%	84 930	36.9%	30.6%
Interest	20 369	11 355	55.7%	11 355	55.7%	7 028	34.5%	61.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	27 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**975 596**	**227 898**	**23.4%**	**227 898**	**23.4%**	**254 898**	**31.4%**	**(10.6%)**
Employee related costs	363 814	83 149	22.9%	83 149	22.9%	82 009	24.8%	1.4%
Remuneration of councillors	26 544	6 173	23.3%	6 173	23.3%	6 240	24.2%	(1.1%)
Bulk purchases - electricity	317 945	79 707	25.1%	79 707	25.1%	120 830	48.7%	(34.0%)
Inventory consumed	8 338	2 867	34.4%	2 867	34.4%	2 518	27.6%	13.9%
Debt impairment	50 570	-	-	-	-	-	-	-
Depreciation and amortisation	53 678	-	-	-	-	-	-	-
Interest	52 195	22 970	44.0%	22 970	44.0%	17 331	154.8%	32.5%
Contracted services	52 269	20 565	39.3%	20 565	39.3%	19 276	48.7%	6.7%
Transfers and subsidies	2 200	412	18.7%	412	18.7%	257	11.7%	60.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	48 041	12 054	25.1%	12 054	25.1%	6 437	16.2%	87.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 325**	**160 491**		**160 491**		**83 347**		
Transfers and subsidies - capital (monetary allocations)	113 159	-	-	-	-	16 098	8.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**115 484**	**160 491**		**160 491**		**99 445**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**115 484**	**160 491**		**160 491**		**99 445**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**115 484**	**160 491**		**160 491**		**99 445**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**115 484**	**160 491**		**160 491**		**99 445**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**117 409**	**36 489**	**31.1%**	**36 489**	**31.1%**	**25 094**	**13.5%**	**45.4%**
National Government	61 159	7 902	12.9%	7 902	12.9%	3 891	5.2%	103.1%
Provincial Government	52 000	28 558	54.9%	28 558	54.9%	19 710	17.9%	44.9%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**113 159**	**36 460**	**32.2%**	**36 460**	**32.2%**	**23 601**	**12.8%**	**54.5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 250	29	.7%	29	.7%	1 493	149.3%	(98.1%)
Capital Expenditure Functional	**117 409**	**36 489**	**31.1%**	**36 489**	**31.1%**	**25 094**	**13.5%**	**45.4%**
Municipal governance and administration	**1 000**	**29**	**2.9%**	**29**	**2.9%**	**1 493**	**149.3%**	**(98.1%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 000	29	2.9%	29	2.9%	1 493	149.3%	(98.1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**11 000**	**2 136**	**19.4%**	**2 136**	**19.4%**	**-**	**-**	**(100.0%)**
Community and Social Services	11 000	2 136	19.4%	2 136	19.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**102 409**	**30 938**	**30.2%**	**30 938**	**30.2%**	**21 143**	**15.1%**	**46.3%**
Planning and Development	47 000	12 033	25.6%	12 033	25.6%	5 727	14.3%	110.1%
Road Transport	55 409	18 906	34.1%	18 906	34.1%	15 416	15.5%	22.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**3 000**	**3 386**	**112.9%**	**3 386**	**112.9%**	**2 458**	**7.7%**	**37.7%**
Energy sources	500	1 116	223.2%	1 116	223.2%	2 458	10.2%	(54.6%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	2 500	2 270	90.8%	2 270	90.8%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**948 921**	**586 718**	**61.8%**	**586 718**	**61.8%**	**380 157**	**43.7%**	**54.3%**
Property rates	**136 342**	**18 347**	**13.5%**	**18 347**	**13.5%**	**10 616**	**11.7%**	**72.8%**
Service charges	396 689	46 497	11.7%	46 497	11.7%	61 113	20.0%	(23.9%)
Other revenue	**51 016**	**365 522**	**716.5%**	**365 522**	**716.5%**	**300 905**	**530.0%**	**21.5%**
Transfers and Subsidies - Operational	246 920	99 508	40.3%	99 508	40.3%	3 100	1.3%	3 109.9%
Transfers and Subsidies - Capital	113 159	54 767	48.4%	54 767	48.4%	3 133	1.7%	1 648.2%
Interest	4 794	2 077	43.3%	2 077	43.3%	1 290	44.1%	61.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(854 347)**	**(331 389)**	**38.8%**	**(331 389)**	**38.8%**	**(288 672)**	**40.9%**	**14.8%**
Suppliers and employees	(799 952)	(331 389)	41.4%	(331 389)	41.4%	(288 672)	41.7%	14.8%
Finance charges	(52 195)	-	-	-	-	-	-	-
Transfers and grants	(2 200)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**94 574**	**255 329**	**270.0%**	**255 329**	**270.0%**	**91 485**	**55.5%**	**179.1%**
Cash Flow from Investing Activities								
Receipts	**27 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	27 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(117 409)**	**(36 489)**	**31.1%**	**(36 489)**	**31.1%**	**(25 094)**	**13.5%**	**45.4%**
Capital assets	(117 409)	(36 489)	31.1%	(36 489)	31.1%	(25 094)	13.5%	45.4%
Net Cash from/(used) Investing Activities	**(90 409)**	**(36 489)**	**40.4%**	**(36 489)**	**40.4%**	**(25 094)**	**15.8%**	**45.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**32**	**-**	**32**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	32	-	32	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**32**	**-**	**32**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**4 164**	**218 872**	**5 255.7%**	**218 872**	**5 255.7%**	**66 391**	**1 043.2%**	**229.7%**
Cash/cash equivalents at the year begin:	1 214	(27 167)	(2 238.1%)	(27 167)	(2 238.1%)	-	-	(100.0%)
Cash/cash equivalents at the year end:	**5 378**	**218 471**	**4 062.1%**	**218 471**	**4 062.1%**	**66 391**	**132.3%**	**229.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 661	12.1%	10 208	6.6%	8 066	5.2%	117 083	76.0%	154 018	11.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 182	7.0%	8 756	2.1%	12 850	3.1%	365 832	87.8%	416 620	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 083	1.8%	7 443	1.7%	8 239	1.8%	426 437	94.7%	450 203	32.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 312	2.4%	9 104	2.3%	10 631	2.7%	365 638	92.6%	394 686	28.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	375	(1.5%)	327	(1.3%)	488	(1.9%)	(26 932)	104.6%	(25 741)	(1.9%)	-	-	-	-
Total By Income Source	**65 615**	**4.7%**	**35 839**	**2.6%**	**40 274**	**2.9%**	**1 248 058**	**89.8%**	**1 389 785**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 023	28.8%	1 538	21.9%	1 140	16.2%	2 320	33.0%	7 021	.5%	-	-	-	-
Commercial	17 258	18.9%	6 922	7.6%	5 561	6.1%	61 386	67.4%	91 127	6.6%	-	-	-	-
Households	28 161	2.5%	20 801	1.8%	18 459	1.6%	1 078 157	94.1%	1 145 579	82.4%	-	-	-	-
Other	18 172	12.4%	6 578	4.5%	15 114	10.3%	106 195	72.7%	146 059	10.5%	-	-	-	-
Total By Customer Group	**65 615**	**4.7%**	**35 839**	**2.6%**	**40 274**	**2.9%**	**1 248 058**	**89.8%**	**1 389 785**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	56 511	4.4%	65 180	5.1%	56 823	4.5%	1 096 877	86.0%	1 275 391	99.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 653	24.4%	5 743	52.8%	328	3.0%	2 153	19.8%	10 877	.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**59 165**	**4.6%**	**70 923**	**5.5%**	**57 151**	**4.4%**	**1 099 030**	**85.4%**	**1 286 268**	**100.0%**

Contact Details

Municipal Manager	Ms Ayakha Ntengenyane	045 807 2606
Financial Manager	Mr Mqapheli Paul Mahlasela	045 807 2007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 638 085**	**488 619**	**29.8%**	**488 619**	**29.8%**	**495 800**	**33.5%**	**(1.4%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	340 634	90 374	26.5%	90 374	26.5%	121 360	39.1%	(25.5%)
Service charges - Waste Water Management	88 167	17 686	20.1%	17 686	20.1%	17 155	22.4%	3.1%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	633	59	9.4%	59	9.4%	13	2.2%	343.3%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	104 950	42 796	40.8%	42 796	40.8%	36 318	67.8%	17.8%
Interest earned from Current and Non Current Assets	43 095	7 591	17.6%	7 591	17.6%	3 205	7.8%	136.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	299	18	6.1%	18	6.1%	22	7.9%	(18.2%)
Operational Revenue	274 981	21 777	7.9%	21 777	7.9%	24 588	9.4%	(11.4%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	99	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	781 943	308 317	39.4%	308 317	39.4%	293 138	39.9%	5.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 285	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 419 373**	**306 664**	**21.6%**	**306 664**	**21.6%**	**244 843**	**18.6%**	**25.2%**
Employee related costs	421 281	100 671	23.9%	100 671	23.9%	95 782	23.9%	5.1%
Remuneration of councillors	13 223	3 178	24.0%	3 178	24.0%	3 140	24.7%	1.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	57 315	5 808	10.1%	5 808	10.1%	4 981	11.5%	16.6%
Debt impairment	223 935	-	-	-	-	-	-	-
Depreciation and amortisation	189 540	44 534	23.5%	44 534	23.5%	-	-	(100.0%)
Interest	500	26	5.1%	26	5.1%	101	19.1%	(74.6%)
Contracted services	277 718	36 138	13.0%	36 138	13.0%	57 017	23.6%	(36.6%)
Transfers and subsidies	86 808	20 962	24.1%	20 962	24.1%	25 348	36.0%	(17.3%)
Irrecoverable debts written off	-	55 984	-	55 984	-	56 848	25.0%	(1.5%)
Operational costs	149 053	39 363	26.4%	39 363	26.4%	1 626	1.1%	2 320.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**218 713**	**181 955**		**181 955**		**250 957**		
Transfers and subsidies - capital (monetary allocations)	537 114	157 941	29.4%	157 941	29.4%	167 358	31.3%	(5.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**755 827**	**339 896**		**339 896**		**418 315**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**755 827**	**339 896**		**339 896**		**418 315**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**755 827**	**339 896**		**339 896**		**418 315**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**755 827**	**339 896**		**339 896**		**418 315**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**597 614**	**158 832**	**26.6%**	**158 832**	**26.6%**	**167 804**	**27.3%**	**(5.3%)**
National Government	537 114	157 941	29.4%	157 941	29.4%	167 358	31.3%	(5.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**537 114**	**157 941**	**29.4%**	**157 941**	**29.4%**	**167 358**	**31.3%**	**(5.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	60 500	891	1.5%	891	1.5%	446	.6%	99.9%
Capital Expenditure Functional	**597 614**	**158 832**	**26.6%**	**158 832**	**26.6%**	**167 804**	**27.3%**	**(5.3%)**
Municipal governance and administration	**60 500**	**971**	**1.6%**	**971**	**1.6%**	**446**	**.7%**	**117.8%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	60 500	971	1.6%	971	1.6%	446	.7%	117.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 700**	**5 641**	**64.8%**	**5 641**	**64.8%**	**-**	**-**	**(100.0%)**
Planning and Development	8 700	5 641	64.8%	5 641	64.8%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**528 414**	**152 220**	**28.8%**	**152 220**	**28.8%**	**167 358**	**31.5%**	**(9.0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	494 764	149 994	30.3%	149 994	30.3%	163 439	33.2%	(8.2%)
Waste Water Management	33 650	2 226	6.6%	2 226	6.6%	3 919	9.9%	(43.2%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 951 751**	**651 951**	**33.4%**	**651 951**	**33.4%**	**572 994**	**31.1%**	**13.8%**
Property rates	-	-	-	-	-	-	-	-
Service charges	257 281	11 295	4.4%	11 295	4.4%	11 658	4.3%	(3.1%)
Other revenue	**275 379**	**33 690**	**12.2%**	**33 690**	**12.2%**	**24 623**	**9.4%**	**36.8%**
Transfers and Subsidies - Operational	781 943	294 025	37.6%	294 025	37.6%	259 666	35.3%	13.2%
Transfers and Subsidies - Capital	537 114	305 513	56.9%	305 513	56.9%	273 842	51.2%	11.6%
Interest	100 035	7 428	7.4%	7 428	7.4%	3 205	7.8%	131.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(911 983)**	**(264 505)**	**29.0%**	**(264 505)**	**29.0%**	**(222 595)**	**24.4%**	**18.8%**
Suppliers and employees	(833 406)	(243 517)	29.2%	(243 517)	29.2%	(197 146)	23.4%	23.5%
Finance charges	(450)	(26)	5.7%	(26)	5.7%	(101)	19.1%	(74.6%)
Transfers and grants	(78 127)	(20 962)	26.8%	(20 962)	26.8%	(25 348)	36.0%	(17.3%)
Net Cash from/(used) Operating Activities	**1 039 768**	**387 447**	**37.3%**	**387 447**	**37.3%**	**350 399**	**37.6%**	**10.6%**
Cash Flow from Investing Activities								
Receipts	**3 638**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	3 285	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	352	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(597 614)**	**(158 832)**	**26.6%**	**(158 832)**	**26.6%**	**(167 804)**	**27.3%**	**(5.3%)**
Capital assets	(597 614)	(158 832)	26.6%	(158 832)	26.6%	(167 804)	27.3%	(5.3%)
Net Cash from/(used) Investing Activities	**(593 977)**	**(158 832)**	**26.7%**	**(158 832)**	**26.7%**	**(167 804)**	**27.4%**	**(5.3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**48**	**-**	**48**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	48	-	48	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**48**	**-**	**48**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**445 792**	**228 663**	**51.3%**	**228 663**	**51.3%**	**182 595**	**57.1%**	**25.2%**
Cash/cash equivalents at the year begin:	179 300	111 937	62.4%	111 937	62.4%	555 216	177.8%	(79.8%)
Cash/cash equivalents at the year end:	**625 091**	**334 340**	**53.5%**	**334 340**	**53.5%**	**1 011 158**	**159.9%**	**(66.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	55 139	2.6%	63 057	3.0%	108 553	5.1%	1 903 088	89.4%	2 129 837	82.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 412	1.9%	9 073	2.0%	11 667	2.6%	415 374	93.4%	444 526	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**63 551**	**2.5%**	**72 130**	**2.8%**	**120 220**	**4.7%**	**2 318 462**	**90.1%**	**2 574 363**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 791	3.0%	9 325	4.8%	13 971	7.2%	163 900	84.9%	192 987	7.5%	-	-	-	-
Commercial	5 921	4.3%	5 459	3.9%	11 816	8.5%	115 820	83.3%	139 016	5.4%	-	-	-	-
Households	51 673	2.3%	57 158	2.6%	93 183	4.2%	2 026 174	90.9%	2 228 189	86.6%	-	-	-	-
Other	166	1.2%	188	1.3%	1 249	8.8%	12 568	88.7%	14 171	.6%	-	-	-	-
Total By Customer Group	**63 551**	**2.5%**	**72 130**	**2.8%**	**120 220**	**4.7%**	**2 318 462**	**90.1%**	**2 574 363**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 951	95.3%	2 318	4.7%	-	-	-	-	49 269	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**46 951**	**95.3%**	**2 318**	**4.7%**	**-**	**-**	**-**	**-**	**49 269**	**100.0%**

Contact Details

Municipal Manager	Mr Gcobani Mashiyi	045 808 4610
Financial Manager	Mr Christopher Lungelo Mapeyi	045 808 4722

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**416 083**	**102 168**	**24.6%**	**102 168**	**24.6%**	**96 364**	**22.3%**	**6.0%**
Exchange Revenue								
Service charges - Electricity	48 169	5 423	11.3%	5 423	11.3%	9 839	22.1%	(44.9%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	3	-	3	-	4	-	(4.9%)
Service charges - Waste Management	3 957	1 753	44.3%	1 753	44.3%	285	7.6%	515.1%
Sale of Goods and Rendering of Services	1 774	124	7.0%	124	7.0%	111	6.6%	11.5%
Agency services	624	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 941	-	-	-	-	1 380	74.9%	(100.0%)
Interest earned from Current and Non Current Assets	5 397	1 865	34.6%	1 865	34.6%	1 612	31.5%	15.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 363	466	19.7%	466	19.7%	446	19.9%	4.6%
Licence and permits	2 658	330	12.4%	330	12.4%	460	18.2%	(28.4%)
Operational Revenue	109 644	2 699	2.5%	2 699	2.5%	1 933	1.7%	39.6%
Non-Exchange Revenue								
Property rates	35 898	9 017	25.1%	9 017	25.1%	8 561	25.1%	5.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	379	42	11.1%	42	11.1%	21	5.9%	98.1%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	202 177	80 445	39.8%	80 445	39.8%	71 712	38.2%	12.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 101	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**416 084**	**72 284**	**17.4%**	**72 284**	**17.4%**	**68 466**	**17.2%**	**5.6%**
Employee related costs	154 996	34 077	22.0%	34 077	22.0%	31 986	23.1%	6.5%
Remuneration of councillors	14 939	3 835	25.7%	3 835	25.7%	3 163	22.2%	21.2%
Bulk purchases - electricity	36 723	11 517	31.4%	11 517	31.4%	10 640	32.8%	8.2%
Inventory consumed	1 410	221	15.7%	221	15.7%	21	1.4%	942.7%
Debt impairment	6 655	-	-	-	-	-	-	-
Depreciation and amortisation	54 564	282	.5%	282	.5%	1 236	2.4%	(77.2%)
Interest	65	-	-	-	-	50	81.4%	(100.0%)
Contracted services	79 320	7 442	9.4%	7 442	9.4%	7 736	8.4%	(3.8%)
Transfers and subsidies	12 090	1 028	8.5%	1 028	8.5%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	407	5.6%	(100.0%)
Operational costs	55 321	13 882	25.1%	13 882	25.1%	13 227	21.9%	5.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2)**	**29 884**		**29 884**		**27 898**		
Transfers and subsidies - capital (monetary allocations)	69 102	12 539	18.1%	12 539	18.1%	3 031	5.4%	313.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**69 100**	**42 423**		**42 423**		**30 929**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**69 100**	**42 423**		**42 423**		**30 929**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**69 100**	**42 423**		**42 423**		**30 929**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**69 100**	**42 423**		**42 423**		**30 929**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**133 614**	**17 636**	**13.2%**	**17 636**	**13.2%**	**5 470**	**6.0%**	**222.4%**
National Government	69 102	12 539	18.1%	12 539	18.1%	3 031	5.4%	313.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**69 102**	**12 539**	**18.1%**	**12 539**	**18.1%**	**3 031**	**5.4%**	**313.8%**
Borrowing	30 000	1 066	3.6%	1 066	3.6%	-	-	(100.0%)
Internally generated funds	34 512	4 031	11.7%	4 031	11.7%	2 439	7.0%	65.3%
Capital Expenditure Functional	**133 614**	**17 636**	**13.2%**	**17 636**	**13.2%**	**5 470**	**6.0%**	**222.4%**
Municipal governance and administration	**3 050**	**124**	**4.1%**	**124**	**4.1%**	**952**	**15.0%**	**(86.9%)**
Executive and Council	250	22	8.8%	22	8.8%	620	56.3%	(96.4%)
Finance and administration	2 800	102	3.7%	102	3.7%	332	6.3%	(69.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**12 400**	**562**	**4.5%**	**562**	**4.5%**	**8**	**.4%**	**6 928.6%**
Community and Social Services	4 900	-	-	-	-	8	2.7%	(100.0%)
Sport And Recreation	4 000	-	-	-	-	-	-	-
Public Safety	3 500	562	16.1%	562	16.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**61 105**	**13 703**	**22.4%**	**13 703**	**22.4%**	**4 509**	**7.0%**	**203.9%**
Planning and Development	1 150	-	-	-	-	-	-	-
Road Transport	59 955	13 703	22.9%	13 703	22.9%	4 509	7.3%	203.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**57 059**	**3 246**	**5.7%**	**3 246**	**5.7%**	**-**	**-**	**(100.0%)**
Energy sources	54 059	3 246	6.0%	3 246	6.0%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	3 000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**493 087**	**114 227**	**23.2%**	**114 227**	**23.2%**	**97 545**	**22.0%**	**17.1%**
Property rates	**30 514**	**4 197**	**13.8%**	**4 197**	**13.8%**	**-**	**-**	**(100.0%)**
Service charges	51 004	3 646	7.1%	3 646	7.1%	3 671	8.0%	(.7%)
Other revenue	**134 893**	**5 098**	**3.8%**	**5 098**	**3.8%**	**7 469**	**6.5%**	**(31.7%)**
Transfers and Subsidies - Operational	202 177	81 251	40.2%	81 251	40.2%	72 470	38.6%	12.1%
Transfers and Subsidies - Capital	69 102	19 907	28.8%	19 907	28.8%	13 880	24.6%	43.4%
Interest	5 397	128	2.4%	128	2.4%	55	1.1%	130.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(354 864)**	**(71 768)**	**20.2%**	**(71 768)**	**20.2%**	**(55 710)**	**16.9%**	**28.8%**
Suppliers and employees	(342 709)	(71 768)	20.9%	(71 768)	20.9%	(55 710)	16.9%	28.8%
Finance charges	(65)	-	-	-	-	-	-	-
Transfers and grants	(12 090)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**138 223**	**42 459**	**30.7%**	**42 459**	**30.7%**	**41 835**	**36.6%**	**1.5%**
Cash Flow from Investing Activities								
Receipts	**1 448**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	517	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	931	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(133 614)**	**(23 019)**	**17.2%**	**(23 019)**	**17.2%**	**(7 121)**	**7.8%**	**223.3%**
Capital assets	(133 614)	(23 019)	17.2%	(23 019)	17.2%	(7 121)	7.8%	223.3%
Net Cash from/(used) Investing Activities	**(132 166)**	**(23 019)**	**17.4%**	**(23 019)**	**17.4%**	**(7 121)**	**12.8%**	**223.3%**
Cash Flow from Financing Activities								
Receipts	**30 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**30 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**36 057**	**19 440**	**53.9%**	**19 440**	**53.9%**	**34 714**	**59.5%**	**(44.0%)**
Cash/cash equivalents at the year begin:	51 674	45 752	88.5%	45 752	88.5%	76 993	28.5%	(40.6%)
Cash/cash equivalents at the year end:	**87 731**	**65 193**	**74.3%**	**65 193**	**74.3%**	**112 028**	**34.1%**	**(41.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 868	6.8%	1 251	4.6%	1 454	5.3%	22 765	83.3%	27 339	28.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 365	6.0%	1 573	4.0%	2 530	6.5%	32 631	83.5%	39 099	40.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	616	5.1%	500	4.2%	480	4.0%	10 364	86.7%	11 959	12.5%	8	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	723	4.3%	698	4.1%	663	3.9%	14 757	87.6%	16 840	17.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	313	100.0%	313	.3%	-	-	-	-
Total By Income Source	**5 571**	**5.8%**	**4 023**	**4.2%**	**5 126**	**5.4%**	**80 829**	**84.6%**	**95 550**	**100.0%**	**8**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 488	7.4%	1 377	6.8%	1 356	6.7%	15 978	79.1%	20 198	21.1%	-	-	-	-
Commercial	1 624	10.1%	660	4.1%	1 782	11.0%	12 076	74.8%	16 143	16.9%	1	-	-	-
Households	2 460	4.2%	1 986	3.4%	1 988	3.4%	52 776	89.1%	59 210	62.0%	7	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 571**	**5.8%**	**4 023**	**4.2%**	**5 126**	**5.4%**	**80 829**	**84.6%**	**95 550**	**100.0%**	**8**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 106	100.0%	-	-	-	-	-	-	4 106	33.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 766	83.0%	12	.1%	3	-	1 372	16.8%	8 153	66.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**10 872**	**88.7%**	**12**	**.1%**	**3**	**-**	**1 372**	**11.2%**	**12 260**	**100.0%**

Contact Details

Municipal Manager	Mr Kayalethu Gashi	045 932 8106
Financial Manager	Mr Jack Mdeni	045 932 8120

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**325 573**	**124 465**	**38.2%**	**124 465**	**38.2%**	**135 278**	**43.7%**	**(8.0%)**
Exchange Revenue								
Service charges - Electricity	61 638	15 339	24.9%	15 339	24.9%	45 019	71.2%	(65.9%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 151	2 474	24.4%	2 474	24.4%	2 342	20.4%	5.6%
Sale of Goods and Rendering of Services	128	41	32.2%	41	32.2%	18	4.7%	123.8%
Agency services	1 540	280	18.2%	280	18.2%	337	14.6%	(17.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 419	1 291	29.2%	1 291	29.2%	1 025	32.6%	26.0%
Interest earned from Current and Non Current Assets	23 819	11 541	48.5%	11 541	48.5%	4 102	23.3%	181.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	3	-	-	-	-	-	-	-
Rental from Fixed Assets	1 778	439	24.7%	439	24.7%	480	38.8%	(8.5%)
Licence and permits	1 433	401	28.0%	401	28.0%	344	27.4%	16.6%
Operational Revenue	767	209	27.2%	209	27.2%	134	13.2%	55.5%
Non-Exchange Revenue								
Property rates	17 048	11 692	68.6%	11 692	68.6%	11 964	83.5%	(2.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	74	30	40.5%	30	40.5%	7	3.3%	332.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 984	80 169	39.9%	80 169	39.9%	69 079	35.9%	16.1%
Interest	1 791	558	31.2%	558	31.2%	426	33.4%	30.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**362 698**	**68 283**	**18.8%**	**68 283**	**18.8%**	**72 649**	**21.1%**	**(6.0%)**
Employee related costs	130 325	30 057	23.1%	30 057	23.1%	28 747	23.4%	4.6%
Remuneration of councillors	17 055	4 015	23.5%	4 015	23.5%	3 265	20.7%	23.0%
Bulk purchases - electricity	61 537	18 086	29.4%	18 086	29.4%	17 680	33.8%	2.3%
Inventory consumed	18 820	2 736	14.5%	2 736	14.5%	3 130	12.7%	(12.6%)
Debt impairment	14 562	-	-	-	-	-	-	-
Depreciation and amortisation	18 833	-	-	-	-	-	-	-
Interest	3 802	-	-	-	-	281	9.7%	(100.0%)
Contracted services	59 055	6 642	11.2%	6 642	11.2%	9 547	19.0%	(30.4%)
Transfers and subsidies	36	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	36 672	6 747	18.4%	6 747	18.4%	9 999	25.1%	(32.5%)
Losses on disposal of Assets	2 000	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(37 125)**	**56 183**		**56 183**		**62 630**		
Transfers and subsidies - capital (monetary allocations)	37 575	11 319	30.1%	11 319	30.1%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**449**	**67 502**		**67 502**		**62 630**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**449**	**67 502**		**67 502**		**62 630**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**449**	**67 502**		**67 502**		**62 630**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**449**	**67 502**		**67 502**		**62 630**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**82 881**	**10 724**	**12.9%**	**10 724**	**12.9%**	**8 133**	**11.1%**	**31.9%**
National Government	37 575	9 190	24.5%	9 190	24.5%	7 477	19.7%	22.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 575**	**9 190**	**24.5%**	**9 190**	**24.5%**	**7 477**	**19.7%**	**22.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	45 307	1 534	3.4%	1 534	3.4%	656	1.9%	133.8%
Capital Expenditure Functional	**82 881**	**10 724**	**12.9%**	**10 724**	**12.9%**	**8 133**	**11.1%**	**31.9%**
Municipal governance and administration	**15 746**	**169**	**1.1%**	**169**	**1.1%**	**-**	**-**	**(100.0%)**
Executive and Council	535	-	-	-	-	-	-	-
Finance and administration	13 861	169	1.2%	169	1.2%	-	-	(100.0%)
Internal audit	1 350	-	-	-	-	-	-	-
Community and Public Safety	**20 470**	**3 250**	**15.9%**	**3 250**	**15.9%**	**2 815**	**11.2%**	**15.4%**
Community and Social Services	9 340	1 199	12.8%	1 199	12.8%	2 815	17.9%	(57.4%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	11 130	2 051	18.4%	2 051	18.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 730**	**1 054**	**5.1%**	**1 054**	**5.1%**	**656**	**3.8%**	**60.6%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	20 730	1 054	5.1%	1 054	5.1%	656	3.8%	60.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**25 835**	**6 251**	**24.2%**	**6 251**	**24.2%**	**4 662**	**18.4%**	**34.1%**
Energy sources	1 865	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	7 200	839	11.7%	839	11.7%	-	-	(100.0%)
Waste Management	16 770	5 412	32.3%	5 412	32.3%	4 662	26.2%	16.1%
Other	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**310 163**	**155 081**	**50.0%**	**155 081**	**50.0%**	**154 621**	**50.7%**	**.3%**
Property rates	**13 029**	**10 389**	**79.7%**	**10 389**	**79.7%**	**3 017**	**27.4%**	**244.3%**
Service charges	54 863	94 218	171.7%	94 218	171.7%	14 207	24.7%	563.2%
Other revenue	**5 302**	**8 669**	**163.5%**	**8 669**	**163.5%**	**1 425**	**23.2%**	**508.4%**
Transfers and Subsidies - Operational	199 394	41 805	21.0%	41 805	21.0%	135 971	70.7%	(69.3%)
Transfers and Subsidies - Capital	37 575	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(319 315)**	**(36 893)**	**11.6%**	**(36 893)**	**11.6%**	**-**	**-**	**(100.0%)**
Suppliers and employees	(315 476)	(36 893)	11.7%	(36 893)	11.7%	-	-	(100.0%)
Finance charges	(3 802)	-	-	-	-	-	-	-
Transfers and grants	(36)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(9 153)**	**118 188**	**(1 291.3%)**	**118 188**	**(1 291.3%)**	**154 621**	**50.7%**	**(23.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(82 881)**	**(4 368)**	**5.3%**	**(4 368)**	**5.3%**	**-**	**-**	**(100.0%)**
Capital assets	(82 881)	(4 368)	5.3%	(4 368)	5.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(82 881)**	**(4 368)**	**5.3%**	**(4 368)**	**5.3%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(0)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(92 034)**	**113 820**	**(123.7%)**	**113 820**	**(123.7%)**	**154 621**	**66.5%**	**(26.4%)**
Cash/cash equivalents at the year begin:	396 786	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**304 752**	**113 841**	**37.4%**	**113 841**	**37.4%**	**154 621**	**25.5%**	**(26.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 920	21.2%	1 876	5.7%	1 318	4.0%	22 557	69.0%	32 671	26.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 113	5.5%	9 349	24.2%	186	.5%	26 919	69.8%	38 567	31.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 377	4.8%	1 048	2.1%	993	2.0%	45 131	91.1%	49 550	40.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	185	19.3%	41	4.3%	22	2.3%	709	74.1%	957	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Total By Income Source	**11 594**	**9.5%**	**12 315**	**10.1%**	**2 520**	**2.1%**	**95 322**	**78.3%**	**121 751**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 849	9.0%	10 010	23.5%	766	1.8%	28 001	65.7%	42 626	35.0%	-	-	-	-
Commercial	3 455	17.9%	757	3.9%	500	2.6%	14 555	75.5%	19 267	15.8%	-	-	-	-
Households	4 290	7.2%	1 547	2.6%	1 255	2.1%	52 765	88.2%	59 858	49.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**11 594**	**9.5%**	**12 315**	**10.1%**	**2 520**	**2.1%**	**95 322**	**78.3%**	**121 751**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 211	99.8%	-	-	-	-	11	.2%	5 222	29.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 800	50.6%	4 837	42.2%	-	-	823	7.2%	11 460	64.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	596	53.5%	87	7.8%	-	-	431	38.7%	1 115	6.3%
Total	**11 607**	**65.2%**	**4 924**	**27.7%**	**-**	**-**	**1 265**	**7.1%**	**17 796**	**100.0%**

Contact Details

Municipal Manager	Mr Mm Yawa	051 603 1309
Financial Manager	Mr K Fourie	051 603 1320

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**399 573**	**47 551**	**11.9%**	**47 551**	**11.9%**	**114 748**	**36.3%**	**(58.6%)**
Exchange Revenue								
Service charges - Electricity	189 531	28 840	15.2%	28 840	15.2%	41 649	34.6%	(30.8%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 809	5 436	21.1%	5 436	21.1%	8 399	54.4%	(35.3%)
Sale of Goods and Rendering of Services	2 537	288	11.3%	288	11.3%	338	12.9%	(14.9%)
Agency services	2 403	3	.1%	3	.1%	23	.5%	(88.3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 470	2 098	8.6%	2 098	8.6%	5 991	36.8%	(65.0%)
Interest earned from Current and Non Current Assets	1 631	123	7.6%	123	7.6%	245	17.1%	(49.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 361	(66)	(2.8%)	(66)	(2.8%)	450	14.8%	(114.8%)
Licence and permits	911	20	2.2%	20	2.2%	81	3.1%	(75.0%)
Operational Revenue	6	72	1 114.7%	72	1 114.7%	69	4.1%	3.3%
Non-Exchange Revenue								
Property rates	53 922	5 265	9.8%	5 265	9.8%	25 099	42.5%	(79.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	387	25	6.5%	25	6.5%	83	21.4%	(69.7%)
Licences or permits	4 255	2 986	70.2%	2 986	70.2%	2 333	57.8%	28.0%
Transfer and subsidies - Operational	82 899	176	.2%	176	.2%	28 047	34.1%	(99.4%)
Interest	8 451	2 286	27.0%	2 286	27.0%	1 942	112.1%	17.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**425 187**	**87 742**	**20.6%**	**87 742**	**20.6%**	**97 935**	**26.1%**	**(10.4%)**
Employee related costs	134 819	21 126	15.7%	21 126	15.7%	26 027	23.7%	(18.8%)
Remuneration of councillors	9 037	2 010	22.2%	2 010	22.2%	2 513	28.7%	(20.0%)
Bulk purchases - electricity	163 053	36 145	22.2%	36 145	22.2%	49 834	41.2%	(27.5%)
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	15 000	-	-	-	-	-	-	-
Depreciation and amortisation	35 256	7 877	22.3%	7 877	22.3%	6 416	12.9%	22.8%
Interest	15 261	9 360	61.3%	9 360	61.3%	6 506	58.0%	43.9%
Contracted services	26 948	6 466	24.0%	6 466	24.0%	2 606	9.7%	148.2%
Transfers and subsidies	60	-	-	-	-	54	9.9%	(100.0%)
Irrecoverable debts written off	-	42	-	42	-	-	-	(100.0%)
Operational costs	25 754	4 717	18.3%	4 717	18.3%	3 978	19.1%	18.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(25 614)**	**(40 191)**		**(40 191)**		**16 814**		
Transfers and subsidies - capital (monetary allocations)	20 683	4 665	22.6%	4 665	22.6%	2 246	7.1%	107.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(4 931)**	**(35 526)**		**(35 526)**		**19 060**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(4 931)**	**(35 526)**		**(35 526)**		**19 060**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(4 931)**	**(35 526)**		**(35 526)**		**19 060**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(4 931)**	**(35 526)**		**(35 526)**		**19 060**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**33 215**	**7 571**	**22.8%**	**7 571**	**22.8%**	**2 088**	**6.6%**	**262.7%**
National Government	20 683	4 522	21.9%	4 522	21.9%	2 047	6.5%	120.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 683**	**4 522**	**21.9%**	**4 522**	**21.9%**	**2 047**	**6.5%**	**120.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	12 532	3 049	24.3%	3 049	24.3%	40	-	7 457.8%
Capital Expenditure Functional	**33 215**	**7 571**	**22.8%**	**7 571**	**22.8%**	**2 088**	**6.6%**	**262.7%**
Municipal governance and administration	**2 560**	**617**	**24.1%**	**617**	**24.1%**	**-**	**-**	**(100.0%)**
Executive and Council	300	-	-	-	-	-	-	-
Finance and administration	2 160	617	28.6%	617	28.6%	-	-	(100.0%)
Internal audit	100	-	-	-	-	-	-	-
Community and Public Safety	**4 468**	**991**	**22.2%**	**991**	**22.2%**	**-**	**-**	**(100.0%)**
Community and Social Services	265	-	-	-	-	-	-	-
Sport And Recreation	4 203	991	23.6%	991	23.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 870**	**3 549**	**16.2%**	**3 549**	**16.2%**	**2 069**	**14.1%**	**71.5%**
Planning and Development	100	-	-	-	-	-	-	-
Road Transport	21 770	3 549	16.3%	3 549	16.3%	2 069	14.1%	71.5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**4 317**	**2 413**	**55.9%**	**2 413**	**55.9%**	**19**	**.1%**	**12 945.3%**
Energy sources	4 317	2 413	55.9%	2 413	55.9%	19	.1%	12 945.3%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**315 114**	**(23 442)**	**(7.4%)**	**(23 442)**	**(7.4%)**	**-**	**-**	**(100.0%)**
Property rates	**41 288**	**(3 170)**	**(7.7%)**	**(3 170)**	**(7.7%)**	**-**	**-**	**(100.0%)**
Service charges	155 865	(15 397)	(9.9%)	(15 397)	(9.9%)	-	-	(100.0%)
Other revenue	**12 748**	**(2 365)**	**(18.6%)**	**(2 365)**	**(18.6%)**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	82 899	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	20 683	(2 509)	(12.1%)	(2 509)	(12.1%)	-	-	(100.0%)
Interest	1 631	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(421 392)**	**(13 335)**	**3.2%**	**(13 335)**	**3.2%**	**(34 267)**	**20.6%**	**(61.1%)**
Suppliers and employees	(391 131)	(13 335)	3.4%	(13 335)	3.4%	(34 267)	20.6%	(61.1%)
Finance charges	(30 261)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(106 278)**	**(36 777)**	**34.6%**	**(36 777)**	**34.6%**	**(34 267)**	**(22.5%)**	**7.3%**
Cash Flow from Investing Activities								
Receipts	**1 520**	**6 235**	**410.2%**	**6 235**	**410.2%**	**5 991**	**394.1%**	**4.1%**
Proceeds on disposal of PPE	-	6 235	-	6 235	-	5 991	-	4.1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 520	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(38 198)**	**-**	**-**	**-**	**-**	**37**	**(.1%)**	**(100.0%)**
Capital assets	(38 198)	-	-	-	-	37	(.1%)	(100.0%)
Net Cash from/(used) Investing Activities	**(36 678)**	**6 235**	**(17.0%)**	**6 235**	**(17.0%)**	**6 028**	**(20.0%)**	**3.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(142 956)**	**(30 542)**	**21.4%**	**(30 542)**	**21.4%**	**(28 240)**	**(23.2%)**	**8.2%**
Cash/cash equivalents at the year begin:	168 048	-	-	-	-	0	-	(100.0%)
Cash/cash equivalents at the year end:	**25 092**	**(30 689)**	**(122.3%)**	**(30 689)**	**(122.3%)**	**(28 194)**	**(21.8%)**	**8.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	0	1.5%	0	2.4%	1	96.1%	2	5.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	0	2.2%	0	2.2%	9	95.6%	10	38.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	4.1%	0	4.0%	0	3.9%	5	88.1%	5	21.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9	100.0%	9	34.7%	-	-	-	-
Total By Income Source	**0**	**.9%**	**0**	**1.8%**	**0**	**1.8%**	**24**	**95.6%**	**25**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	0	.9%	0	1.8%	0	1.8%	24	95.6%	25	100.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**0**	**.9%**	**0**	**1.8%**	**0**	**1.8%**	**24**	**95.6%**	**25**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22 197	3.5%	23 223	3.7%	27 380	4.3%	560 613	88.5%	633 414	98.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 332)	(717.0%)	3 175	683.2%	(12)	(2.5%)	633	136.3%	465	.1%
Auditor-General	504	100.0%	-	-	-	-	-	-	504	.1%
Other	(6 611)	(55.1%)	8 830	73.7%	(201)	(1.7%)	9 972	83.2%	11 990	1.9%
Total	**12 758**	**2.0%**	**35 229**	**5.5%**	**27 167**	**4.2%**	**571 218**	**88.4%**	**646 372**	**100.0%**

Contact Details

Municipal Manager	Mr Khaya Gashi	051 653 1777
Financial Manager	Mr Y Nggele	051 633 2441

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**747 033**	**193 830**	**25.9%**	**193 830**	**25.9%**	**23 027**	**3.4%**	**741.8%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	198 307	21 619	10.9%	21 619	10.9%	11 355	6.3%	90.4%
Service charges - Waste Water Management	46 923	3 003	6.4%	3 003	6.4%	1 558	3.8%	92.7%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 862	45	1.6%	45	1.6%	(369)	(13.7%)	(112.3%)
Agency services	486	70	14.5%	70	14.5%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 973	14 862	25.6%	14 862	25.6%	5 025	9.2%	195.8%
Interest earned from Current and Non Current Assets	9 230	67	.7%	67	.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 300	3	.1%	3	.1%	-	-	(100.0%)
Licence and permits	94	63	66.6%	63	66.6%	16	17.5%	302.7%
Operational Revenue	1 124	448	39.9%	448	39.9%	70	6.6%	541.9%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	4	-	4	-	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	417 379	153 646	36.8%	153 646	36.8%	5 372	1.4%	2 760.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	-	-	-	-	-	-	-
Other Gains	7 354	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**680 571**	**124 342**	**18.3%**	**124 342**	**18.3%**	**106 437**	**16.2%**	**16.8%**
Employee related costs	256 584	59 152	23.1%	59 152	23.1%	61 214	23.9%	(3.4%)
Remuneration of councillors	7 656	1 792	23.4%	1 792	23.4%	1 582	21.6%	13.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	28 925	4 323	14.9%	4 323	14.9%	1 702	6.0%	154.0%
Debt impairment	94 388	-	-	-	-	-	-	-
Depreciation and amortisation	87 964	18 088	20.6%	18 088	20.6%	-	-	(100.0%)
Interest	3 636	-	-	-	-	299	3.1%	(100.0%)
Contracted services	71 921	12 738	17.7%	12 738	17.7%	12 038	20.1%	5.8%
Transfers and subsidies	5 837	5 035	86.3%	5 035	86.3%	4 309	30.7%	16.9%
Irrecoverable debts written off	614	638	104.0%	638	104.0%	13	-	4 683.4%
Operational costs	123 037	22 575	18.3%	22 575	18.3%	25 279	24.2%	(10.7%)
Losses on disposal of Assets	1	-	-	-	-	-	-	-
Other Losses	9	-	-	-	-	-	-	-
Surplus/(Deficit)	**66 462**	**69 489**		**69 489**		**(83 410)**		
Transfers and subsidies - capital (monetary allocations)	246 183	37 932	15.4%	37 932	15.4%	59 981	25.6%	(36.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**312 645**	**107 421**		**107 421**		**(23 429)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**312 645**	**107 421**		**107 421**		**(23 429)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**312 645**	**107 421**		**107 421**		**(23 429)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**312 645**	**107 421**		**107 421**		**(23 429)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**287 902**	**26 351**	**9.2%**	**26 351**	**9.2%**	**46 831**	**17.4%**	**(43.7%)**
National Government	246 333	26 351	10.7%	26 351	10.7%	46 831	20.0%	(43.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**246 333**	**26 351**	**10.7%**	**26 351**	**10.7%**	**46 831**	**20.0%**	**(43.7%)**
Borrowing	30 000	-	-	-	-	-	-	-
Internally generated funds	11 569	-	-	-	-	-	-	-
Capital Expenditure Functional	**287 902**	**26 351**	**9.2%**	**26 351**	**9.2%**	**46 831**	**17.4%**	**(43.7%)**
Municipal governance and administration	**39 300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	39 300	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**2 269**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	769	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	1 500	-	-	-	-	-	-	-
Economic and Environmental Services	**179 333**	**26 351**	**14.7%**	**26 351**	**14.7%**	**33 205**	**19.1%**	**(20.6%)**
Planning and Development	179 333	26 351	14.7%	26 351	14.7%	33 205	19.1%	(20.6%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**67 000**	**-**	**-**	**-**	**-**	**13 626**	**22.7%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	67 000	-	-	-	-	13 626	22.7%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**853 964**	**446 513**	**52.3%**	**446 513**	**52.3%**	**-**	**-**	**(100.0%)**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	171 972	13 734	8.0%	13 734	8.0%	-	-	(100.0%)
Other revenue	**5 266**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	421 313	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	246 183	432 712	175.8%	432 712	175.8%	-	-	(100.0%)
Interest	9 230	67	.7%	67	.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(601 732)**	**(119 483)**	**19.9%**	**(119 483)**	**19.9%**	**(158 934)**	**28.4%**	**(24.8%)**
Suppliers and employees	(598 096)	(119 483)	20.0%	(119 483)	20.0%	(158 934)	29.1%	(24.8%)
Finance charges	(3 636)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**252 232**	**327 030**	**129.7%**	**327 030**	**129.7%**	**(158 934)**	**(64.9%)**	**(305.8%)**
Cash Flow from Investing Activities								
Receipts	**(15 487)**	**1 171**	**(7.6%)**	**1 171**	**(7.6%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(15 487)	1 171	(7.6%)	1 171	(7.6%)	-	-	(100.0%)
Payments	**(287 902)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(287 902)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(303 389)**	**1 171**	**(.4%)**	**1 171**	**(.4%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**30 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(366)**	**40.4%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(366)	40.4%	(100.0%)
Net Cash from/(used) Financing Activities	**30 000**	**-**	**-**	**-**	**-**	**(366)**	**(1.3%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(21 156)**	**328 201**	**(1 551.3%)**	**328 201**	**(1 551.3%)**	**(159 300)**	**5 857.6%**	**(306.0%)**
Cash/cash equivalents at the year begin:	26 167	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**5 011**	**328 201**	**6 549.6%**	**328 201**	**6 549.6%**	**(159 300)**	**(10 112.2%)**	**(306.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	44 897	4.4%	21 585	2.1%	40 072	3.9%	923 269	89.7%	1 029 824	78.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 210	3.4%	4 386	1.6%	12 047	4.4%	245 883	90.6%	271 526	20.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	1.5%	1	.7%	1	.7%	86	97.2%	89	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	656	11.1%	960	16.2%	93	1.6%	4 204	71.1%	5 914	.5%	-	-	-	-
Total By Income Source	**54 764**	**4.2%**	**26 932**	**2.1%**	**52 213**	**4.0%**	**1 173 443**	**89.8%**	**1 307 352**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 874	11.8%	648	4.1%	604	3.8%	12 712	80.3%	15 837	1.2%	-	-	-	-
Commercial	5 709	3.8%	2 571	1.7%	3 965	2.6%	137 913	91.8%	150 158	11.5%	-	-	-	-
Households	47 181	4.1%	23 714	2.1%	47 644	4.2%	1 022 818	89.6%	1 141 356	87.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**54 764**	**4.2%**	**26 932**	**2.1%**	**52 213**	**4.0%**	**1 173 443**	**89.8%**	**1 307 352**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 478	76.1%	878	2.3%	1 358	3.5%	7 043	18.2%	38 758	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**29 478**	**76.1%**	**878**	**2.3%**	**1 358**	**3.5%**	**7 043**	**18.2%**	**38 758**	**100.0%**

Contact Details

Municipal Manager	Mr Zollie Albert Williams	045 979 3006
Financial Manager	Ms Sulene Du Toit	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**410 172**	**165 785**	**40.4%**	**165 785**	**40.4%**	**148 304**	**38.8%**	**11.8%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 600	142	8.9%	142	8.9%	343	22.8%	(58.5%)
Sale of Goods and Rendering of Services	793	57	7.2%	57	7.2%	84	15.6%	(31.7%)
Agency services	7 000	1 159	16.6%	1 159	16.6%	1 169	23.4%	(.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	314	161	51.3%	161	51.3%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	14 000	6 379	45.6%	6 379	45.6%	3 224	29.3%	97.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	232	12.5%	232	12.5%	221	27.0%	5.0%
Licence and permits	150	17	11.0%	17	11.0%	7	7.2%	131.3%
Operational Revenue	152	18	11.5%	18	11.5%	751	48.5%	(97.7%)
Non-Exchange Revenue								
Property rates	41 483	16 144	38.9%	16 144	38.9%	20 390	52.3%	(20.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 251	12	.9%	12	.9%	55	22.9%	(78.9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	337 487	138 803	41.1%	138 803	41.1%	122 059	38.4%	13.7%
Interest	4 083	2 233	54.7%	2 233	54.7%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	429	-	429	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**532 728**	**82 874**	**15.6%**	**82 874**	**15.6%**	**93 068**	**18.3%**	**(11.0%)**
Employee related costs	168 942	37 801	22.4%	37 801	22.4%	36 182	20.9%	4.5%
Remuneration of councillors	29 721	7 283	24.5%	7 283	24.5%	6 301	22.2%	15.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	14 770	573	3.9%	573	3.9%	97	1.5%	492.6%
Debt impairment	16 363	-	-	-	-	-	-	-
Depreciation and amortisation	70 000	11 995	17.1%	11 995	17.1%	13 666	16.9%	(12.2%)
Interest	-	-	-	-	-	-	-	-
Contracted services	63 345	8 499	13.4%	8 499	13.4%	17 069	30.7%	(50.2%)
Transfers and subsidies	2 110	-	-	-	-	-	-	-
Irrecoverable debts written off	53 000	-	-	-	-	-	-	-
Operational costs	114 476	16 723	14.6%	16 723	14.6%	19 753	24.4%	(15.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(122 555)**	**82 911**		**82 911**		**55 236**		
Transfers and subsidies - capital (monetary allocations)	64 404	16 251	25.2%	16 251	25.2%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(58 151)**	**99 163**		**99 163**		**55 236**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(58 151)**	**99 163**		**99 163**		**55 236**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(58 151)**	**99 163**		**99 163**		**55 236**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(58 151)**	**99 163**		**99 163**		**55 236**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**132 684**	**15 280**	**11.5%**	**15 280**	**11.5%**	**14 184**	**9.8%**	**7.7%**
National Government	64 404	13 517	21.0%	13 517	21.0%	2 655	4.0%	409.1%
Provincial Government	-	-	-	-	-	3 513	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 404**	**13 517**	**21.0%**	**13 517**	**21.0%**	**6 168**	**9.2%**	**119.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	68 280	1 762	2.6%	1 762	2.6%	8 016	10.4%	(78.0%)
Capital Expenditure Functional	**132 684**	**15 280**	**11.5%**	**15 280**	**11.5%**	**14 440**	**10.0%**	**5.8%**
Municipal governance and administration	**13 725**	**1**	**-**	**1**	**-**	**-**	**-**	**(100.0%)**
Executive and Council	300	-	-	-	-	-	-	-
Finance and administration	13 425	1	-	1	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**107 061**	**15 031**	**14.0%**	**15 031**	**14.0%**	**13 072**	**11.3%**	**15.0%**
Planning and Development	500	-	-	-	-	2 005	30.8%	(100.0%)
Road Transport	106 561	15 031	14.1%	15 031	14.1%	11 068	10.1%	35.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**11 898**	**248**	**2.1%**	**248**	**2.1%**	**1 368**	**7.2%**	**(81.9%)**
Energy sources	4 118	248	6.0%	248	6.0%	1 368	11.8%	(81.9%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	7 780	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**462 780**	**152 876**	**33.0%**	**152 876**	**33.0%**	**144 695**	**33.2%**	**5.7%**
Property rates	**35 260**	**12 464**	**35.3%**	**12 464**	**35.3%**	**13 700**	**45.6%**	**(9.0%)**
Service charges	1 674	475	28.4%	475	28.4%	147	11.6%	223.3%
Other revenue	**9 954**	**2 327**	**23.4%**	**2 327**	**23.4%**	**8 788**	**108.9%**	**(73.5%)**
Transfers and Subsidies - Operational	337 487	137 611	40.8%	137 611	40.8%	122 059	38.4%	12.7%
Transfers and Subsidies - Capital	64 404	-	-	-	-	-	-	-
Interest	14 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(393 365)**	**(30 623)**	**7.8%**	**(30 623)**	**7.8%**	**(84 337)**	**24.4%**	**(63.7%)**
Suppliers and employees	(393 365)	(30 623)	7.8%	(30 623)	7.8%	(84 337)	24.4%	(63.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**69 415**	**122 253**	**176.1%**	**122 253**	**176.1%**	**60 358**	**66.9%**	**102.5%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(132 684)**	**(17 592)**	**13.3%**	**(17 592)**	**13.3%**	**(15 512)**	**10.8%**	**13.4%**
Capital assets	(132 684)	(17 592)	13.3%	(17 592)	13.3%	(15 512)	10.8%	13.4%
Net Cash from/(used) Investing Activities	**(132 684)**	**(17 592)**	**13.3%**	**(17 592)**	**13.3%**	**(15 512)**	**10.8%**	**13.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(63 269)**	**104 661**	**(165.4%)**	**104 661**	**(165.4%)**	**44 846**	**(82.9%)**	**133.4%**
Cash/cash equivalents at the year begin:	216 840	226 076	104.3%	226 076	104.3%	209 093	88.1%	8.1%
Cash/cash equivalents at the year end:	**153 570**	**330 318**	**215.1%**	**330 318**	**215.1%**	**255 699**	**139.4%**	**29.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 602	1.6%	1 235	1.3%	17 421	17.8%	77 698	79.3%	97 956	86.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	124	1.1%	117	1.0%	114	1.0%	11 289	97.0%	11 644	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	861	27.9%	729	23.7%	724	23.5%	767	24.9%	3 082	2.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Total By Income Source	**2 587**	**2.3%**	**2 081**	**1.8%**	**18 259**	**16.2%**	**89 756**	**79.7%**	**112 682**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	188	.9%	53	.2%	16 266	76.3%	4 811	22.6%	21 318	18.9%	-	-	-	-
Commercial	1 804	3.2%	1 441	2.6%	1 410	2.5%	51 344	91.7%	55 998	49.7%	-	-	-	-
Households	595	1.7%	588	1.7%	583	1.6%	33 601	95.0%	35 366	31.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 587**	**2.3%**	**2 081**	**1.8%**	**18 259**	**16.2%**	**89 756**	**79.7%**	**112 682**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	622	100.0%	-	-	-	-	-	-	622	87.7%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	67	76.3%	21	23.7%	-	-	-	-	87	12.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**688**	**97.1%**	**21**	**2.9%**	**-**	**-**	**-**	**-**	**709**	**100.0%**

Contact Details

Municipal Manager	Ms Velile Castro Makedama	039 252 0131
Financial Manager	Mr Ayanda Ndabeni (Acting Chief Financia	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**272 991**	**103 518**	**37.9%**	**103 518**	**37.9%**	**80 206**	**33.8%**	**29.1%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 500	284	18.9%	284	18.9%	272	13.6%	4.5%
Sale of Goods and Rendering of Services	130	12	9.6%	12	9.6%	20	3.4%	(38.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 030	264	5.2%	264	5.2%	271	9.0%	(2.7%)
Interest earned from Current and Non Current Assets	49 201	4 652	9.5%	4 652	9.5%	166	2.8%	2 709.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	200	36	17.9%	36	17.9%	34	19.8%	6.0%
Licence and permits	120	-	-	-	-	-	-	-
Operational Revenue	1 557	157	10.1%	157	10.1%	115	4.0%	36.2%
Non-Exchange Revenue								
Property rates	11 965	15 646	130.8%	15 646	130.8%	10 992	70.3%	42.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	100	-	-	-	-	(2)	(2.1%)	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 917	81 014	40.3%	81 014	40.3%	66 982	35.8%	20.9%
Interest	1 970	1 453	73.8%	1 453	73.8%	1 356	115.4%	7.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	302	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**300 406**	**51 827**	**17.3%**	**51 827**	**17.3%**	**44 007**	**16.7%**	**17.8%**
Employee related costs	95 990	25 400	26.5%	25 400	26.5%	20 394	23.7%	24.5%
Remuneration of councillors	14 101	3 734	26.5%	3 734	26.5%	3 172	19.9%	17.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 946	184	6.2%	184	6.2%	80	6.4%	130.8%
Debt impairment	1 456	-	-	-	-	-	-	-
Depreciation and amortisation	57 414	-	-	-	-	-	-	-
Interest	274	40	14.4%	40	14.4%	54	13.3%	(27.0%)
Contracted services	25 739	4 966	19.3%	4 966	19.3%	1 917	13.7%	159.0%
Transfers and subsidies	15 130	4 153	27.5%	4 153	27.5%	3 727	23.7%	11.4%
Irrecoverable debts written off	4 867	1 685	34.6%	1 685	34.6%	-	-	(100.0%)
Operational costs	82 488	11 666	14.1%	11 666	14.1%	14 663	20.7%	(20.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27 415)**	**51 690**		**51 690**		**36 199**		
Transfers and subsidies - capital (monetary allocations)	88 298	8 729	9.9%	8 729	9.9%	13 614	22.1%	(35.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**60 883**	**60 419**		**60 419**		**49 814**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**60 883**	**60 419**		**60 419**		**49 814**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**60 883**	**60 419**		**60 419**		**49 814**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**60 883**	**60 419**		**60 419**		**49 814**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**124 551**	**83 821**	**67.3%**	**83 821**	**67.3%**	**15 315**	**15.1%**	**447.3%**
National Government	73 804	55 280	74.9%	55 280	74.9%	11 520	21.7%	379.9%
Provincial Government	15 000	13 913	92.8%	13 913	92.8%	3 741	74.8%	271.9%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**88 804**	**69 193**	**77.9%**	**69 193**	**77.9%**	**15 260**	**26.3%**	**353.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	35 748	14 628	40.9%	14 628	40.9%	55	.1%	26 637.5%
Capital Expenditure Functional	**124 551**	**83 849**	**67.3%**	**83 849**	**67.3%**	**15 315**	**15.1%**	**447.5%**
Municipal governance and administration	**5 190**	**2 750**	**53.0%**	**2 750**	**53.0%**	**55**	**1.1%**	**4 926.2%**
Executive and Council	2 674	346	13.0%	346	13.0%	1	-	57 649.3%
Finance and administration	2 517	2 403	95.5%	2 403	95.5%	54	2.3%	4 341.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**13 650**	**706**	**5.2%**	**706**	**5.2%**	**-**	**-**	**(100.0%)**
Community and Social Services	13 650	706	5.2%	706	5.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**105 711**	**80 393**	**76.0%**	**80 393**	**76.0%**	**15 260**	**16.4%**	**426.8%**
Planning and Development	2 000	552	27.6%	552	27.6%	-	-	(100.0%)
Road Transport	103 711	79 841	77.0%	79 841	77.0%	15 260	16.5%	423.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**305 881**	**103 243**	**33.8%**	**103 243**	**33.8%**	**82 606**	**28.9%**	**25.0%**
Property rates	**6 047**	**3 892**	**64.4%**	**3 892**	**64.4%**	**434**	**5.2%**	**797.6%**
Service charges	1 011	1 296	128.2%	1 296	128.2%	95	8.1%	1 257.5%
Other revenue	**2 107**	**193**	**9.2%**	**193**	**9.2%**	**9 256**	**42.4%**	**(97.9%)**
Transfers and Subsidies - Operational	200 917	83 495	41.6%	83 495	41.6%	68 354	36.5%	22.2%
Transfers and Subsidies - Capital	88 298	9 715	11.0%	9 715	11.0%	4 302	7.0%	125.8%
Interest	7 500	4 652	62.0%	4 652	62.0%	166	2.8%	2 709.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(236 669)**	**5 453**	**(2.3%)**	**5 453**	**(2.3%)**	**(20 308)**	**9.9%**	**(126.9%)**
Suppliers and employees	(221 265)	5 453	(2.5%)	5 453	(2.5%)	(20 308)	10.8%	(126.9%)
Finance charges	(274)	-	-	-	-	-	-	-
Transfers and grants	(15 130)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**69 211**	**108 697**	**157.1%**	**108 697**	**157.1%**	**62 298**	**76.3%**	**74.5%**
Cash Flow from Investing Activities								
Receipts	**302**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	302	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(124 551)**	**(6 680)**	**5.4%**	**(6 680)**	**5.4%**	**(5 220)**	**5.1%**	**28.0%**
Capital assets	(124 551)	(6 680)	5.4%	(6 680)	5.4%	(5 220)	5.1%	28.0%
Net Cash from/(used) Investing Activities	**(124 250)**	**(6 680)**	**5.4%**	**(6 680)**	**5.4%**	**(5 220)**	**5.2%**	**28.0%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(55 038)**	**102 016**	**(185.4%)**	**102 016**	**(185.4%)**	**57 077**	**(293.5%)**	**78.7%**
Cash/cash equivalents at the year begin:	121 987	153 597	125.9%	153 597	125.9%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**66 949**	**255 613**	**381.8%**	**255 613**	**381.8%**	**57 077**	**44.8%**	**347.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 378	23.1%	692	1.1%	703	1.1%	46 531	74.7%	62 305	82.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	197	1.5%	196	1.5%	193	1.5%	12 599	95.6%	13 185	17.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	162	100.0%	162	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**14 576**	**19.3%**	**888**	**1.2%**	**896**	**1.2%**	**59 292**	**78.4%**	**75 651**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 817	29.3%	287	1.1%	286	1.1%	18 251	68.5%	26 640	35.2%	-	-	-	-
Commercial	2 652	16.4%	221	1.4%	220	1.4%	13 126	80.9%	16 219	21.4%	-	-	-	-
Households	4 107	12.5%	380	1.2%	390	1.2%	27 915	85.1%	32 792	43.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**14 576**	**19.3%**	**888**	**1.2%**	**896**	**1.2%**	**59 292**	**78.4%**	**75 651**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 167)	108.2%	(894)	30.5%	683	(23.3%)	450	(15.4%)	(2 928)	101.3%
Auditor-General	(34)	(158.9%)	-	-	34	158.9%	21	100.0%	21	(.7%)
Other	16	100.0%	-	-	-	-	-	-	16	(.5%)
Total	**(3 186)**	**110.2%**	**(894)**	**30.9%**	**717**	**(24.8%)**	**471**	**(16.3%)**	**(2 891)**	**100.0%**

Contact Details

Municipal Manager	Mr M Fihlani	047 564 6700
Financial Manager	Ms Tembisa Sikolo	047 564 6700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**386 916**	**184 860**	**47.8%**	**184 860**	**47.8%**	**170 368**	**46.3%**	**8.5%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	413	108	26.1%	108	26.1%	94	32.1%	14.3%
Sale of Goods and Rendering of Services	710	16	2.2%	16	2.2%	87	12.1%	(81.8%)
Agency services	1 660	259	15.6%	259	15.6%	458	35.2%	(43.5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	105	33	31.6%	33	31.6%	53	53.1%	(37.4%)
Interest earned from Current and Non Current Assets	18 082	10 767	59.5%	10 767	59.5%	8 020	44.6%	34.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	200	-	-	-	-	51	114.0%	(100.0%)
Rental from Fixed Assets	20	7	34.4%	7	34.4%	5	22.7%	51.5%
Licence and permits	4 412	766	17.4%	766	17.4%	884	17.3%	(13.3%)
Operational Revenue	300	1 305	434.9%	1 305	434.9%	737	245.5%	77.1%
Non-Exchange Revenue								
Property rates	20 052	20 165	100.6%	20 165	100.6%	19 128	107.5%	5.4%
Surcharges and Taxes	-	1 404	-	1 404	-	2 040	-	(31.2%)
Fines, penalties and forfeits	440	60	13.6%	60	13.6%	54	12.8%	11.4%
Licences or permits	126	22	17.8%	22	17.8%	14	12.0%	55.8%
Transfer and subsidies - Operational	339 234	149 468	44.1%	149 468	44.1%	137 990	42.8%	8.3%
Interest	1 162	480	41.3%	480	41.3%	753	64.8%	(36.3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**504 019**	**81 007**	**16.1%**	**81 007**	**16.1%**	**84 600**	**18.4%**	**(4.2%)**
Employee related costs	197 707	41 323	20.9%	41 323	20.9%	38 815	20.6%	6.5%
Remuneration of councillors	29 153	7 368	25.3%	7 368	25.3%	6 142	22.2%	20.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	10 732	1 246	11.6%	1 246	11.6%	2 638	31.2%	(52.8%)
Debt impairment	7 132	-	-	-	-	-	-	-
Depreciation and amortisation	61 717	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	90 157	12 941	14.4%	12 941	14.4%	14 047	18.6%	(7.9%)
Transfers and subsidies	13 664	1 083	7.9%	1 083	7.9%	6 216	40.6%	(82.6%)
Irrecoverable debts written off	7 114	-	-	-	-	-	-	-
Operational costs	86 643	17 046	19.7%	17 046	19.7%	16 742	21.2%	1.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(117 102)**	**103 853**		**103 853**		**85 768**		
Transfers and subsidies - capital (monetary allocations)	173 773	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**56 670**	**103 853**		**103 853**		**85 768**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**56 670**	**103 853**		**103 853**		**85 768**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**56 670**	**103 853**		**103 853**		**85 768**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**56 670**	**103 853**		**103 853**		**85 768**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**243 959**	**111 737**	**45.8%**	**111 737**	**45.8%**	**18 541**	**16.5%**	**502.7%**
National Government	94 204	65 105	69.1%	65 105	69.1%	13 691	20.8%	375.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	79 569	-	-	-	-	-	-	-
Transfers recognised - capital	**173 773**	**65 105**	**37.5%**	**65 105**	**37.5%**	**13 691**	**20.8%**	**375.5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	70 186	46 632	66.4%	46 632	66.4%	4 850	10.5%	861.5%
Capital Expenditure Functional	**243 959**	**111 737**	**45.8%**	**111 737**	**45.8%**	**19 059**	**16.9%**	**486.3%**
Municipal governance and administration	**14 910**	**10 688**	**71.7%**	**10 688**	**71.7%**	**1 878**	**14.4%**	**469.0%**
Executive and Council	2 110	64	3.0%	64	3.0%	131	8.0%	(51.6%)
Finance and administration	12 800	10 625	83.0%	10 625	83.0%	1 747	15.3%	508.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**89 272**	**1 626**	**1.8%**	**1 626**	**1.8%**	**25**	**1.8%**	**6 303.4%**
Community and Social Services	9 703	1 334	13.8%	1 334	13.8%	25	2.1%	5 152.9%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	79 569	-	-	-	-	-	-	-
Health	-	292	-	292	-	-	-	(100.0%)
Economic and Environmental Services	**101 075**	**93 408**	**92.4%**	**93 408**	**92.4%**	**16 970**	**18.2%**	**450.4%**
Planning and Development	9 371	4 571	48.8%	4 571	48.8%	2 545	31.8%	79.6%
Road Transport	91 704	88 837	96.9%	88 837	96.9%	14 425	16.9%	515.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**38 702**	**6 015**	**15.5%**	**6 015**	**15.5%**	**185**	**3.9%**	**3 151.6%**
Energy sources	28 813	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	9 889	6 015	60.8%	6 015	60.8%	185	3.9%	3 151.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**534 220**	**183 200**	**34.3%**	**183 200**	**34.3%**	**148 698**	**36.7%**	**23.2%**
Property rates	**13 070**	**1 555**	**11.9%**	**1 555**	**11.9%**	**192**	**2.1%**	**711.9%**
Service charges	366	46	12.6%	46	12.6%	98	57.1%	(52.9%)
Other revenue	**7 869**	**2 341**	**29.7%**	**2 341**	**29.7%**	**2 210**	**27.5%**	**5.9%**
Transfers and Subsidies - Operational	339 143	140 098	41.3%	140 098	41.3%	124 828	38.8%	12.2%
Transfers and Subsidies - Capital	173 773	39 160	22.5%	39 160	22.5%	21 370	32.4%	83.2%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(428 020)**	**(62 496)**	**14.6%**	**(62 496)**	**14.6%**	**(62 003)**	**15.7%**	**.8%**
Suppliers and employees	(417 288)	(61 251)	14.7%	(61 251)	14.7%	(59 367)	15.4%	3.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(10 732)	(1 246)	11.6%	(1 246)	11.6%	(2 636)	31.2%	(52.7%)
Net Cash from/(used) Operating Activities	**106 200**	**120 704**	**113.7%**	**120 704**	**113.7%**	**86 696**	**790.9%**	**39.2%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(243 259)**	**(18 357)**	**7.5%**	**(18 357)**	**7.5%**	**(18 783)**	**16.7%**	**(2.3%)**
Capital assets	(243 259)	(18 357)	7.5%	(18 357)	7.5%	(18 783)	16.7%	(2.3%)
Net Cash from/(used) Investing Activities	**(243 259)**	**(18 357)**	**7.5%**	**(18 357)**	**7.5%**	**(18 783)**	**16.7%**	**(2.3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(137 059)**	**102 347**	**(74.7%)**	**102 347**	**(74.7%)**	**67 913**	**(67.1%)**	**50.7%**
Cash/cash equivalents at the year begin:	336 893	376 763	111.8%	376 763	111.8%	338 076	114.8%	11.4%
Cash/cash equivalents at the year end:	**199 833**	**479 110**	**239.8%**	**479 110**	**239.8%**	**405 989**	**210.0%**	**18.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	0	.5%	0	.5%	-	-	1	99.1%	1	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	70	2.7%	68	2.7%	93	3.7%	2 306	90.9%	2 537	99.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**70**	**2.7%**	**68**	**2.7%**	**93**	**3.7%**	**2 307**	**90.9%**	**2 538**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6	2.1%	6	2.1%	8	2.7%	267	93.2%	286	11.3%	-	-	-	-
Commercial	26	2.8%	26	2.8%	37	3.9%	850	90.5%	939	37.0%	-	-	-	-
Households	37	2.8%	36	2.8%	48	3.7%	1 191	90.7%	1 313	51.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**70**	**2.7%**	**68**	**2.7%**	**93**	**3.7%**	**2 307**	**90.9%**	**2 538**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 354	99.7%	12	.5%	(6)	(.3%)	-	-	2 360	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 354**	**99.7%**	**12**	**.5%**	**(6)**	**(.3%)**	**-**	**-**	**2 360**	**100.0%**

Contact Details

Municipal Manager	Mr Masumpa Zamangwane	047 555 0161
Financial Manager	Mr Bongani Benxa	047 555 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget	2023/24 First Quarter		2023/24 Year to Date		2022/23 First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**285 072**	**137 030**	**48.1%**	**137 030**	**48.1%**	**126 749**	**47.0%**	**8.1%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 981	643	32.4%	643	32.4%	610	32.2%	5.3%
Sale of Goods and Rendering of Services	29	29	100.2%	29	100.2%	24	89.0%	18.6%
Agency services	1 728	326	18.9%	326	18.9%	369	22.5%	(11.5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	80	-	-	-	-	(8)	-	(100.0%)
Interest earned from Current and Non Current Assets	6 148	3 460	56.3%	3 460	56.3%	2 389	69.9%	44.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16	10	66.7%	10	66.7%	10	71.0%	(1.1%)
Licence and permits	-	61	-	61	-	47	-	29.6%
Operational Revenue	-	(0)	-	(0)	-	(0)	-	(90.0%)
Non-Exchange Revenue								
Property rates	36 791	35 589	96.7%	35 589	96.7%	33 856	98.3%	5.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	76	34	45.1%	34	45.1%	12	16.2%	192.8%
Licences or permits	1 578	273	17.3%	273	17.3%	310	20.7%	(12.2%)
Transfer and subsidies - Operational	236 646	96 605	40.8%	96 605	40.8%	86 843	38.3%	11.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	2 287	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**363 718**	**108 041**	**29.7%**	**108 041**	**29.7%**	**73 982**	**21.9%**	**46.0%**
Employee related costs	97 827	28 024	28.6%	28 024	28.6%	27 866	25.9%	.6%
Remuneration of councillors	20 690	7 179	34.7%	7 179	34.7%	5 496	22.7%	30.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	12 086	1 969	16.3%	1 969	16.3%	740	7.3%	166.1%
Debt impairment	15 121	-	-	-	-	-	-	-
Depreciation and amortisation	49 421	18 932	38.3%	18 932	38.3%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	58 567	10 402	17.8%	10 402	17.8%	8 464	21.0%	22.9%
Transfers and subsidies	2 402	5	.2%	5	.2%	30	1.0%	(81.9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	107 604	41 529	38.6%	41 529	38.6%	31 387	38.0%	32.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(78 646)**	**28 989**		**28 989**		**52 767**		
Transfers and subsidies - capital (monetary allocations)	63 193	17 285	27.4%	17 285	27.4%	15 054	22.2%	14.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(15 453)**	**46 274**		**46 274**		**67 820**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(15 453)**	**46 274**		**46 274**		**67 820**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(15 453)**	**46 274**		**46 274**		**67 820**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(15 453)**	**46 274**		**46 274**		**67 820**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget	2023/24 First Quarter		2023/24 Year to Date		2022/23 First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**101 714**	**94 308**	**92.7%**	**94 308**	**92.7%**	**87 846**	**91.0%**	**7.4%**
National Government	65 122	75 498	115.9%	75 498	115.9%	61 441	84.5%	22.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**65 122**	**75 498**	**115.9%**	**75 498**	**115.9%**	**61 441**	**84.5%**	**22.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	36 592	18 810	51.4%	18 810	51.4%	26 405	110.9%	(28.8%)
Capital Expenditure Functional	**101 714**	**95 703**	**94.1%**	**95 703**	**94.1%**	**92 165**	**95.1%**	**3.8%**
Municipal governance and administration	**22 250**	**5 386**	**24.2%**	**5 386**	**24.2%**	**5 008**	**33.5%**	**7.6%**
Executive and Council	-	1 242	-	1 242	-	1 382	-	(10.1%)
Finance and administration	22 250	4 144	18.6%	4 144	18.6%	3 625	24.2%	14.3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**3 050**	**9 113**	**298.8%**	**9 113**	**298.8%**	**13 220**	**162.8%**	**(31.1%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	2 120	6 573	310.1%	6 573	310.1%	10 080	475.5%	(34.8%)
Public Safety	930	2 540	273.1%	2 540	273.1%	3 141	52.3%	(19.1%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58 653**	**53 932**	**92.0%**	**53 932**	**92.0%**	**52 242**	**98.9%**	**3.2%**
Planning and Development	36 772	8 475	23.0%	8 475	23.0%	9 053	22.2%	(6.4%)
Road Transport	21 881	45 457	207.7%	45 457	207.7%	43 188	359.5%	5.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**17 761**	**27 272**	**153.5%**	**27 272**	**153.5%**	**21 696**	**103.5%**	**25.7%**
Energy sources	13 361	26 099	195.3%	26 099	195.3%	21 238	101.3%	22.9%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 400	1 173	26.7%	1 173	26.7%	458	-	156.1%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24 Budget	2023/24 First Quarter	2023/24 Year to Date	2022/23 First Quarter	Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**330 662**	**136 627**	**41.3%**	**136 627**	**41.3%**	**108 577**	**34.4%**	**25.8%**
Property rates	**22 443**	**14 869**	**66.3%**	**14 869**	**66.3%**	**17 315**	**98.6%**	**(14.1%)**
Service charges	1 208	175	14.5%	175	14.5%	190	19.7%	(8.3%)
Other revenue	**3 425**	**733**	**21.4%**	**733**	**21.4%**	**3 036**	**93.3%**	**(75.9%)**
Transfers and Subsidies - Operational	247 605	100 105	40.4%	100 105	40.4%	85 646	37.8%	16.9%
Transfers and Subsidies - Capital	49 832	17 285	34.7%	17 285	34.7%	-	-	(100.0%)
Interest	6 148	3 460	56.3%	3 460	56.3%	2 389	-	44.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(257 273)**	**(95 037)**	**36.9%**	**(95 037)**	**36.9%**	**(83 965)**	**34.5%**	**13.2%**
Suppliers and employees	(257 273)	(95 037)	36.9%	(95 037)	36.9%	(83 965)	34.5%	13.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**73 389**	**41 590**	**56.7%**	**41 590**	**56.7%**	**24 612**	**33.9%**	**69.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(101 969)**	**(16 232)**	**15.9%**	**(16 232)**	**15.9%**	**(14 672)**	**15.5%**	**10.6%**
Capital assets	(101 969)	(16 232)	15.9%	(16 232)	15.9%	(14 672)	15.5%	10.6%
Net Cash from/(used) Investing Activities	**(101 969)**	**(16 232)**	**15.9%**	**(16 232)**	**15.9%**	**(14 672)**	**15.5%**	**10.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(28 580)**	**25 358**	**(88.7%)**	**25 358**	**(88.7%)**	**9 939**	**(45.4%)**	**155.1%**
Cash/cash equivalents at the year begin:	170 390	128 759	75.6%	128 759	75.6%	170 388	100.7%	(24.4%)
Cash/cash equivalents at the year end:	**141 809**	**154 117**	**108.7%**	**154 117**	**108.7%**	**180 328**	**122.4%**	**(14.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 043	22.4%	497	.5%	481	.5%	72 057	76.6%	94 078	86.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	216	1.4%	205	1.4%	200	1.3%	14 350	95.9%	14 971	13.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**21 259**	**19.5%**	**702**	**.6%**	**682**	**.6%**	**86 407**	**79.2%**	**109 049**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 397	32.7%	21	.1%	15	-	25 464	67.2%	37 898	34.8%	-	-	-	-
Commercial	4 374	14.7%	242	.8%	238	.8%	24 832	83.7%	29 686	27.2%	-	-	-	-
Households	4 488	10.8%	439	1.1%	428	1.0%	36 110	87.1%	41 466	38.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**21 259**	**19.5%**	**702**	**.6%**	**682**	**.6%**	**86 407**	**79.2%**	**109 049**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(46)	(6.7%)	(168)	(24.5%)	138	20.2%	761	111.1%	685	22.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 289	95.8%	20	.8%	(1 366)	(57.2%)	1 446	60.5%	2 389	78.1%
Auditor-General	263	(1 852.1%)	1	(7.1%)	(297)	2 084.3%	18	(125.2%)	(14)	(.5%)
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 506**	**81.9%**	**(147)**	**(4.8%)**	**(1 524)**	**(49.8%)**	**2 225**	**72.7%**	**3 060**	**100.0%**

Contact Details

Municipal Manager	Mr T. Mase	047 553 7024
Financial Manager	Mrs N Boti	047 553 7007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 671 030**	**816 135**	**48.8%**	**816 135**	**48.8%**	**674 330**	**47.3%**	**21.0%**
Exchange Revenue								
Service charges - Electricity	640 141	227 971	35.6%	227 971	35.6%	135 223	24.4%	68.6%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	68 241	60 406	88.5%	60 406	88.5%	58 657	115.4%	3.0%
Sale of Goods and Rendering of Services	20 623	9 441	45.8%	9 441	45.8%	9 001	70.4%	4.9%
Agency services	19 891	3 028	15.2%	3 028	15.2%	3 119	25.7%	(2.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 752	10 614	53.7%	10 614	53.7%	7 697	41.3%	37.9%
Interest earned from Current and Non Current Assets	1 380	1 305	94.6%	1 305	94.6%	568	43.6%	129.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	20 669	5 819	28.2%	5 819	28.2%	4 983	26.8%	16.8%
Licence and permits	479	139	29.0%	139	29.0%	107	-	29.4%
Operational Revenue	21 256	203	1.0%	203	1.0%	1 153	5.8%	(82.4%)
Non-Exchange Revenue								
Property rates	331 582	297 082	89.6%	297 082	89.6%	277 486	92.9%	7.1%
Surcharges and Taxes	-	5 217	-	5 217	-	1 763	-	195.8%
Fines, penalties and forfeits	46 705	1 020	2.2%	1 020	2.2%	1 232	15.8%	(17.2%)
Licences or permits	2 743	365	13.3%	365	13.3%	265	20.8%	37.9%
Transfer and subsidies - Operational	458 457	186 934	40.8%	186 934	40.8%	167 121	39.3%	11.9%
Interest	19 110	6 593	34.5%	6 593	34.5%	5 953	293.5%	10.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 585 196**	**452 773**	**28.6%**	**452 773**	**28.6%**	**384 939**	**27.2%**	**17.6%**
Employee related costs	570 608	140 133	24.6%	140 133	24.6%	135 267	24.3%	3.6%
Remuneration of councillors	35 149	7 312	20.8%	7 312	20.8%	7 857	23.1%	(6.9%)
Bulk purchases - electricity	479 989	171 259	35.7%	171 259	35.7%	136 588	30.2%	25.4%
Inventory consumed	29 161	8 364	28.7%	8 364	28.7%	8 139	39.7%	2.8%
Debt impairment	21 153	-	-	-	-	-	-	-
Depreciation and amortisation	157 347	66 262	42.1%	66 262	42.1%	40 525	25.6%	63.5%
Interest	16 000	4 856	30.3%	4 856	30.3%	4 819	73.5%	.8%
Contracted services	121 709	20 780	17.1%	20 780	17.1%	20 057	44.8%	3.6%
Transfers and subsidies	-	-	-	-	-	21	4.3%	(100.0%)
Irrecoverable debts written off	-	855	-	855	-	103	.7%	732.5%
Operational costs	154 079	33 965	22.0%	33 965	22.0%	31 563	25.2%	7.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(1 012)	-	(1 012)	-	-	-	(100.0%)
Surplus/(Deficit)	**85 834**	**363 362**		**363 362**		**289 391**		
Transfers and subsidies - capital (monetary allocations)	196 106	34 819	17.8%	34 819	17.8%	28 864	12.6%	20.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**281 940**	**398 181**		**398 181**		**318 255**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**281 940**	**398 181**		**398 181**		**318 255**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**281 940**	**398 181**		**398 181**		**318 255**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**281 940**	**398 181**		**398 181**		**318 255**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**222 176**	**215 859**	**97.2%**	**215 859**	**97.2%**	**167 135**	**69.9%**	**29.2%**
National Government	98 106	71 401	72.8%	71 401	72.8%	74 523	76.8%	(4.2%)
Provincial Government	98 000	139 600	142.4%	139 600	142.4%	92 423	69.6%	51.0%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	4 040	-	4 040	-	-	-	(100.0%)
Transfers recognised - capital	**196 106**	**215 041**	**109.7%**	**215 041**	**109.7%**	**166 945**	**72.6%**	**28.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	26 071	818	3.1%	818	3.1%	189	2.0%	332.1%
Capital Expenditure Functional	**222 426**	**215 859**	**97.0%**	**215 859**	**97.0%**	**167 135**	**69.9%**	**29.2%**
Municipal governance and administration	**7 971**	**496**	**6.2%**	**496**	**6.2%**	**189**	**7.2%**	**162.2%**
Executive and Council	1 200	-	-	-	-	-	-	-
Finance and administration	6 741	496	7.4%	496	7.4%	189	7.2%	162.2%
Internal audit	30	-	-	-	-	-	-	-
Community and Public Safety	**75 761**	**107 053**	**141.3%**	**107 053**	**141.3%**	**77 838**	**66.6%**	**37.5%**
Community and Social Services	311	1 972	633.5%	1 972	633.5%	1 896	1 263.9%	4.0%
Sport And Recreation	1 000	61	6.1%	61	6.1%	-	-	(100.0%)
Public Safety	6 450	-	-	-	-	-	-	-
Housing	68 000	105 020	154.4%	105 020	154.4%	75 943	66.8%	38.3%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**129 694**	**105 271**	**81.2%**	**105 271**	**81.2%**	**83 087**	**72.5%**	**26.7%**
Planning and Development	5 217	13 106	251.2%	13 106	251.2%	-	-	(100.0%)
Road Transport	124 478	92 165	74.0%	92 165	74.0%	83 087	120.9%	10.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**9 000**	**3 039**	**33.8%**	**3 039**	**33.8%**	**6 020**	**121.7%**	**(49.5%)**
Energy sources	5 000	3 039	60.8%	3 039	60.8%	6 020	188.4%	(49.5%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 817 235**	**424 522**	**23.4%**	**424 522**	**23.4%**	**268 614**	**16.8%**	**58.0%**
Property rates	**324 123**	**85 960**	**26.5%**	**85 960**	**26.5%**	**59 367**	**20.9%**	**44.8%**
Service charges	730 941	132 316	18.1%	132 316	18.1%	43 120	7.4%	206.9%
Other revenue	**133 209**	**11 016**	**8.3%**	**11 016**	**8.3%**	**6 741**	**9.5%**	**63.4%**
Transfers and Subsidies - Operational	431 376	194 334	45.0%	194 334	45.0%	158 929	37.0%	22.3%
Transfers and Subsidies - Capital	196 206	-	-	-	-	-	-	-
Interest	1 380	895	64.9%	895	64.9%	457	35.1%	95.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 404 096)**	**(422 633)**	**30.1%**	**(422 633)**	**30.1%**	**(388 500)**	**31.4%**	**8.8%**
Suppliers and employees	(1 388 096)	(422 633)	30.4%	(422 633)	30.4%	(388 500)	31.6%	8.8%
Finance charges	(16 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**413 139**	**1 889**	**.5%**	**1 889**	**.5%**	**(119 886)**	**(33.5%)**	**(101.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(222 176)**	**(45 294)**	**20.4%**	**(45 294)**	**20.4%**	**(31 307)**	**13.1%**	**44.7%**
Capital assets	(222 176)	(45 294)	20.4%	(45 294)	20.4%	(31 307)	13.1%	44.7%
Net Cash from/(used) Investing Activities	**(222 176)**	**(45 294)**	**20.4%**	**(45 294)**	**20.4%**	**(31 307)**	**13.1%**	**44.7%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**190 963**	**(43 405)**	**(22.7%)**	**(43 405)**	**(22.7%)**	**(151 193)**	**(127.1%)**	**(71.3%)**
Cash/cash equivalents at the year begin:	16 750	59 604	355.8%	59 604	355.8%	19 045	(16.5%)	213.0%
Cash/cash equivalents at the year end:	**207 712**	**20 967**	**10.1%**	**20 967**	**10.1%**	**(121 855)**	**(3 761.8%)**	**(117.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 786	42.2%	17 391	24.7%	5 421	7.7%	17 942	25.4%	70 540	6.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	220 873	36.9%	28 801	4.8%	8 866	1.5%	339 490	56.8%	598 030	51.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	61 026	18.9%	9 730	3.0%	4 826	1.5%	246 478	76.5%	322 059	27.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 785	1.7%	3 319	2.0%	1 628	1.0%	160 233	95.4%	167 964	14.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(1 372)	100.0%	(1 372)	(.1%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**314 469**	**27.2%**	**59 240**	**5.1%**	**20 741**	**1.8%**	**762 772**	**65.9%**	**1 157 222**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	71 394	43.6%	11 422	7.0%	3 558	2.2%	77 530	47.3%	163 904	14.2%	-	-	-	-
Commercial	103 963	34.7%	35 080	11.7%	5 877	2.0%	154 843	51.7%	299 762	25.9%	-	-	-	-
Households	139 112	20.1%	12 739	1.8%	11 305	1.6%	530 399	76.5%	693 555	59.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**314 469**	**27.2%**	**59 240**	**5.1%**	**20 741**	**1.8%**	**762 772**	**65.9%**	**1 157 222**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	63 831	26.8%	85 306	35.8%	1 775	.7%	87 626	36.7%	238 537	99.9%
Auditor-General	3	5.4%	32	52.7%	(3)	(5.6%)	28	47.4%	60	-
Other	-	-	70	100.0%	-	-	-	-	70	-
Total	**63 834**	**26.7%**	**85 408**	**35.8%**	**1 771**	**.7%**	**87 655**	**36.7%**	**238 668**	**100.0%**

Contact Details

Municipal Manager	Mr Ngamela Pakade	047 495 1267
Financial Manager	Mr Eric Fudumele Jiholo	047 495 1270

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O R TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 813 181**	**507 937**	**28.0%**	**507 937**	**28.0%**	**505 874**	**29.8%**	**.4%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	280 555	23 527	8.4%	23 527	8.4%	56 676	21.3%	(58.5%)
Service charges - Waste Water Management	130 587	5 841	4.5%	5 841	4.5%	17 163	13.8%	(66.0%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	38 520	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 030	3 742	17.0%	3 742	17.0%	9 715	46.8%	(61.5%)
Interest earned from Current and Non Current Assets	30 000	6 162	20.5%	6 162	20.5%	9 165	141.0%	(32.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	231	13	5.7%	13	5.7%	51	.6%	(74.3%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	128 546	216	.2%	216	.2%	210	.2%	3.1%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 182 672	468 435	39.6%	468 435	39.6%	412 895	37.0%	13.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 705 819**	**82 064**	**4.8%**	**82 064**	**4.8%**	**229 582**	**15.6%**	**(64.3%)**
Employee related costs	770 920	53 823	7.0%	53 823	7.0%	161 339	21.8%	(66.6%)
Remuneration of councillors	25 514	1 525	6.0%	1 525	6.0%	3 388	14.0%	(55.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	105 455	-	-	-	-	4 005	4.8%	(100.0%)
Debt impairment	127 508	-	-	-	-	-	-	-
Depreciation and amortisation	239 349	-	-	-	-	-	-	-
Interest	-	656	-	656	-	-	-	(100.0%)
Contracted services	157 453	(426)	(.3%)	(426)	(.3%)	15 421	16.2%	(102.8%)
Transfers and subsidies	67 113	14 350	21.4%	14 350	21.4%	11 421	19.4%	25.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	212 407	12 136	5.7%	12 136	5.7%	34 008	22.1%	(64.3%)
Losses on disposal of Assets	100	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**107 362**	**425 873**		**425 873**		**276 292**		
Transfers and subsidies - capital (monetary allocations)	1 190 909	-	-	-	-	56 311	5.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 298 270**	**425 873**		**425 873**		**332 604**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 298 270**	**425 873**		**425 873**		**332 604**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 298 270**	**425 873**		**425 873**		**332 604**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 298 270**	**425 873**		**425 873**		**332 604**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**1 266 106**	**4 982**	**.4%**	**4 982**	**.4%**	**69 174**	**6.3%**	**(92.8%)**
National Government	1 190 909	837	.1%	837	.1%	69 059	6.7%	(98.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**1 190 909**	**837**	**.1%**	**837**	**.1%**	**69 059**	**6.4%**	**(98.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	75 197	4 145	5.5%	4 145	5.5%	116	.7%	3 483.9%
Capital Expenditure Functional	**1 266 106**	**4 982**	**.4%**	**4 982**	**.4%**	**69 174**	**6.3%**	**(92.8%)**
Municipal governance and administration	**27 250**	**-**	**-**	**-**	**-**	**1**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	27 250	-	-	-	-	1	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**199 503**	**(0)**	**-**	**(0)**	**-**	**4 939**	**10.0%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	17 000	-	-	-	-	-	-	-
Housing	182 503	(0)	-	(0)	-	4 939	10.3%	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 650**	**4 145**	**28.3%**	**4 145**	**28.3%**	**115**	**.2%**	**3 499.5%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	14 650	4 145	28.3%	4 145	28.3%	115	1.2%	3 499.5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**1 024 704**	**837**	**.1%**	**837**	**.1%**	**64 119**	**6.5%**	**(98.7%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	1 024 704	837	.1%	837	.1%	64 119	6.5%	(98.7%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**2 616 547**	**704 979**	**26.9%**	**704 979**	**26.9%**	**703 910**	**28.5%**	**.2%**
Property rates	-	-	-	-	-	-	-	-
Service charges	308 097	12 533	4.1%	12 533	4.1%	56 267	19.4%	(77.7%)
Other revenue	**136 575**	**2 872**	**2.1%**	**2 872**	**2.1%**	**482 945**	**40.9%**	**(99.4%)**
Transfers and Subsidies - Operational	1 133 119	468 435	41.3%	468 435	41.3%	2 000	14.8%	23 321.8%
Transfers and Subsidies - Capital	1 008 756	213 855	21.2%	213 855	21.2%	153 532	15.6%	39.3%
Interest	30 000	7 284	24.3%	7 284	24.3%	9 165	141.0%	(20.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 291 481)**	**(247 357)**	**19.2%**	**(247 357)**	**19.2%**	**(589 513)**	**46.1%**	**(58.0%)**
Suppliers and employees	(1 291 481)	(247 357)	19.2%	(247 357)	19.2%	(589 513)	46.1%	(58.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 325 067**	**457 622**	**34.5%**	**457 622**	**34.5%**	**114 397**	**9.6%**	**300.0%**
Cash Flow from Investing Activities								
Receipts	**1 564**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 564	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(1 266 106)**	**(4 982)**	**.4%**	**(4 982)**	**.4%**	**(69 174)**	**6.3%**	**(92.8%)**
Capital assets	(1 266 106)	(4 982)	.4%	(4 982)	.4%	(69 174)	6.3%	(92.8%)
Net Cash from/(used) Investing Activities	**(1 264 542)**	**(4 982)**	**.4%**	**(4 982)**	**.4%**	**(69 174)**	**6.2%**	**(92.8%)**
Cash Flow from Financing Activities								
Receipts	**84**	**38**	**45.4%**	**38**	**45.4%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	84	38	45.4%	38	45.4%	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**84**	**38**	**45.4%**	**38**	**45.4%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**60 608**	**452 678**	**746.9%**	**452 678**	**746.9%**	**45 222**	**52.9%**	**901.0%**
Cash/cash equivalents at the year begin:	252 213	464 155	184.0%	464 155	184.0%	383 801	1 351.4%	20.9%
Cash/cash equivalents at the year end:	**312 821**	**916 834**	**293.1%**	**916 834**	**293.1%**	**429 024**	**376.6%**	**113.7%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	6 494	8.9%	-	-	-	-	66 482	91.1%	72 976	55.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 226	19.9%	4 810	8.5%	14 547	25.8%	25 839	45.8%	56 423	43.0%
Auditor-General	980	100.0%	-	-	-	-	-	-	980	.7%
Other	15	1.5%	-	-	-	-	973	98.5%	988	.8%
Total	**18 716**	**14.2%**	**4 810**	**3.7%**	**14 547**	**11.1%**	**93 294**	**71.0%**	**131 367**	**100.0%**

Contact Details

Municipal Manager	Mr Bongani Matomela	047 501 6407
Financial Manager	Mr Sakhiwo Hopa	047 501 6446

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**514 753**	**199 037**	**38.7%**	**199 037**	**38.7%**	**176 297**	**36.9%**	**12.9%**
Exchange Revenue								
Service charges - Electricity	71 416	14 757	20.7%	14 757	20.7%	13 118	18.4%	12.5%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 526	2 919	18.8%	2 919	18.8%	2 923	18.8%	(.2%)
Sale of Goods and Rendering of Services	3 930	273	7.0%	273	7.0%	278	49.1%	(1.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 500	318	4.9%	318	4.9%	366	8.5%	(13.0%)
Interest earned from Current and Non Current Assets	17 200	6 519	37.9%	6 519	37.9%	3 396	23.2%	91.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 028	363	17.9%	363	17.9%	292	14.4%	24.5%
Licence and permits	4 094	926	22.6%	926	22.6%	964	23.5%	(3.9%)
Operational Revenue	965	47	4.9%	47	4.9%	1	.1%	4 756.0%
Non-Exchange Revenue								
Property rates	54 360	39 711	73.1%	39 711	73.1%	37 403	69.2%	6.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 769	584	33.0%	584	33.0%	511	28.9%	14.2%
Licences or permits	25	11	44.0%	11	44.0%	34	137.2%	(68.0%)
Transfer and subsidies - Operational	318 510	128 453	40.3%	128 453	40.3%	113 280	38.6%	13.4%
Interest	18 431	4 033	21.9%	4 033	21.9%	3 731	25.9%	8.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	123	-	123	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**514 751**	**99 639**	**19.4%**	**99 639**	**19.4%**	**91 375**	**19.0%**	**9.0%**
Employee related costs	161 717	38 901	24.1%	38 901	24.1%	33 436	23.7%	16.3%
Remuneration of councillors	25 320	6 639	26.2%	6 639	26.2%	5 858	26.1%	13.3%
Bulk purchases - electricity	71 075	19 508	27.4%	19 508	27.4%	16 182	26.4%	20.6%
Inventory consumed	7 629	518	6.8%	518	6.8%	1 027	13.3%	(49.5%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 300	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	113 385	21 833	19.3%	21 833	19.3%	25 124	22.1%	(13.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 000	-	-	-	-	-	-	-
Operational costs	76 325	11 982	15.7%	11 982	15.7%	9 749	13.1%	22.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	258	-	258	-	-	-	(100.0%)
Surplus/(Deficit)	**2**	**99 399**		**99 399**		**84 922**		
Transfers and subsidies - capital (monetary allocations)	95 481	21 756	22.8%	21 756	22.8%	14 097	13.8%	54.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**95 483**	**121 155**		**121 155**		**99 020**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**95 483**	**121 155**		**121 155**		**99 020**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**95 483**	**121 155**		**121 155**		**99 020**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**95 483**	**121 155**		**121 155**		**99 020**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**181 717**	**21 497**	**11.8%**	**21 497**	**11.8%**	**19 772**	**11.5%**	**8.7%**
National Government	95 481	18 238	19.1%	18 238	19.1%	11 798	11.9%	54.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**95 481**	**18 238**	**19.1%**	**18 238**	**19.1%**	**11 798**	**11.9%**	**54.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	86 236	3 258	3.8%	3 258	3.8%	7 974	11.1%	(59.1%)
Capital Expenditure Functional	**181 717**	**21 497**	**11.8%**	**21 497**	**11.8%**	**19 772**	**11.5%**	**8.7%**
Municipal governance and administration	**8 440**	**309**	**3.7%**	**309**	**3.7%**	**1 506**	**27.0%**	**(79.5%)**
Executive and Council	70	-	-	-	-	-	-	-
Finance and administration	6 510	263	4.0%	263	4.0%	1 506	27.0%	(82.5%)
Internal audit	1 860	46	2.4%	46	2.4%	-	-	(100.0%)
Community and Public Safety	**4 600**	**388**	**8.4%**	**388**	**8.4%**	**-**	**-**	**(100.0%)**
Community and Social Services	910	40	4.4%	40	4.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	3 690	347	9.4%	347	9.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**99 791**	**10 920**	**10.9%**	**10 920**	**10.9%**	**13 443**	**12.2%**	**(18.8%)**
Planning and Development	130	25	19.6%	25	19.6%	-	-	(100.0%)
Road Transport	99 661	10 895	10.9%	10 895	10.9%	13 443	12.3%	(19.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**68 886**	**9 880**	**14.3%**	**9 880**	**14.3%**	**4 823**	**9.2%**	**104.9%**
Energy sources	64 356	9 860	15.3%	9 860	15.3%	4 794	9.7%	105.7%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 530	20	.4%	20	.4%	30	1.0%	(32.1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**603 368**	**234 521**	**38.9%**	**234 521**	**38.9%**	**224 375**	**42.3%**	**4.5%**
Property rates	**43 488**	**26 738**	**61.5%**	**26 738**	**61.5%**	**20 632**	**47.7%**	**29.6%**
Service charges	76 730	17 497	22.8%	17 497	22.8%	20 113	28.9%	(13.0%)
Other revenue	**51 959**	**6 880**	**13.2%**	**6 880**	**13.2%**	**6 607**	**87.0%**	**4.1%**
Transfers and Subsidies - Operational	318 510	130 312	40.9%	130 312	40.9%	114 559	39.0%	13.8%
Transfers and Subsidies - Capital	95 481	45 978	48.2%	45 978	48.2%	58 625	57.3%	(21.6%)
Interest	17 200	7 117	41.4%	7 117	41.4%	3 839	26.2%	85.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(455 171)**	**(55 709)**	**12.2%**	**(55 709)**	**12.2%**	**(54 317)**	**12.9%**	**2.6%**
Suppliers and employees	(455 171)	(55 709)	12.2%	(55 709)	12.2%	(54 317)	12.9%	2.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**148 198**	**178 813**	**120.7%**	**178 813**	**120.7%**	**170 059**	**154.3%**	**5.1%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(181 717)**	**(24 720)**	**13.6%**	**(24 720)**	**13.6%**	**(22 655)**	**13.2%**	**9.1%**
Capital assets	(181 717)	(24 720)	13.6%	(24 720)	13.6%	(22 655)	13.2%	9.1%
Net Cash from/(used) Investing Activities	**(181 717)**	**(24 720)**	**13.6%**	**(24 720)**	**13.6%**	**(22 655)**	**13.2%**	**9.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**(9)**	**-**	**(9)**	**-**	**(12)**	**-**	**(24.5%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(9)	-	(9)	-	(12)	-	(24.5%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(9)**	**-**	**(9)**	**-**	**(12)**	**-**	**(24.5%)**
Net Increase/(Decrease) in cash held	**(33 519)**	**154 083**	**(459.7%)**	**154 083**	**(459.7%)**	**147 391**	**(241.1%)**	**4.5%**
Cash/cash equivalents at the year begin:	360 723	254 787	70.6%	254 787	70.6%	236 732	80.5%	7.6%
Cash/cash equivalents at the year end:	**327 204**	**408 870**	**125.0%**	**408 870**	**125.0%**	**384 123**	**164.9%**	**6.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 210	44.5%	1 270	9.1%	1 272	9.1%	5 213	37.3%	13 965	5.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 386	2.3%	29 186	28.5%	17	-	70 854	69.2%	102 442	42.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 538	5.3%	522	1.8%	450	1.5%	26 675	91.4%	29 185	12.2%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	7	100.0%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 984	5.1%	1 379	2.4%	1 327	2.3%	52 738	90.3%	58 427	24.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25 192	71.9%	0	-	177	.5%	9 669	27.6%	35 038	14.7%	-	-	-	-
Total By Income Source	**38 310**	**16.0%**	**32 357**	**13.5%**	**3 242**	**1.4%**	**165 156**	**69.1%**	**239 065**	**100.0%**	**0**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 407	4.8%	29 974	26.5%	1 960	1.7%	75 726	67.0%	113 066	47.3%	-	-	-	-
Commercial	30 666	64.0%	1 243	2.6%	566	1.2%	15 455	32.2%	47 929	20.0%	0	-	-	-
Households	2 237	2.9%	1 140	1.5%	716	.9%	73 976	94.8%	78 069	32.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**38 310**	**16.0%**	**32 357**	**13.5%**	**3 242**	**1.4%**	**165 156**	**69.1%**	**239 065**	**100.0%**	**0**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Lizo Matiwane	039 737 8104
Financial Manager	Mr K Mekhomakhulu	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**385 653**	**163 371**	**42.4%**	**163 371**	**42.4%**	**157 718**	**38.0%**	**3.6%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 298	1 457	112.3%	1 457	112.3%	315	26.3%	362.4%
Sale of Goods and Rendering of Services	485	92	19.0%	92	19.0%	394	64.6%	(76.6%)
Agency services	2 900	589	20.3%	589	20.3%	631	23.7%	(6.6%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 200	632	28.7%	632	28.7%	622	30.0%	1.6%
Interest earned from Current and Non Current Assets	10 200	2 771	27.2%	2 771	27.2%	1 826	18.1%	51.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 203	483	15.1%	483	15.1%	400	10.6%	20.7%
Licence and permits	1 765	479	27.1%	479	27.1%	469	28.0%	2.1%
Operational Revenue	-	30	-	30	-	114	-	(74.1%)
Non-Exchange Revenue								
Property rates	46 803	38 778	82.9%	38 778	82.9%	41 751	43.2%	(7.1%)
Surcharges and Taxes	28 000	-	-	-	-	5 675	27.3%	(100.0%)
Fines, penalties and forfeits	7 206	432	6.0%	432	6.0%	350	5.1%	23.4%
Licences or permits	-	16	-	16	-	29	9.7%	(44.1%)
Transfer and subsidies - Operational	281 594	117 117	41.6%	117 117	41.6%	105 142	39.3%	11.4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	496	-	496	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**452 617**	**91 647**	**20.2%**	**91 647**	**20.2%**	**104 730**	**27.2%**	**(12.5%)**
Employee related costs	90 059	21 663	24.1%	21 663	24.1%	20 350	23.5%	6.5%
Remuneration of councillors	23 323	4 926	21.1%	4 926	21.1%	5 434	24.2%	(9.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	9 016	1 558	17.3%	1 558	17.3%	1 505	20.3%	3.5%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	80 696	19 726	24.4%	19 726	24.4%	42 172	52.7%	(53.2%)
Interest	-	-	-	-	-	-	-	-
Contracted services	133 490	22 101	16.6%	22 101	16.6%	20 964	24.9%	5.4%
Transfers and subsidies	25 660	1 481	5.8%	1 481	5.8%	1 432	18.7%	3.4%
Irrecoverable debts written off	2 280	2 706	118.7%	2 706	118.7%	-	-	(100.0%)
Operational costs	88 093	17 485	19.8%	17 485	19.8%	12 874	13.7%	35.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(66 964)**	**71 724**		**71 724**		**52 988**		
Transfers and subsidies - capital (monetary allocations)	211 781	6 450	3.0%	6 450	3.0%	4 153	5.1%	55.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**144 817**	**78 175**		**78 175**		**57 141**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**144 817**	**78 175**		**78 175**		**57 141**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**144 817**	**78 175**		**78 175**		**57 141**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**144 817**	**78 175**		**78 175**		**57 141**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**314 687**	**9 170**	**2.9%**	**9 170**	**2.9%**	**5 658**	**2.3%**	**62.1%**
National Government	72 822	5 609	7.7%	5 609	7.7%	710	1.1%	689.5%
Provincial Government	152 133	-	-	-	-	2 944	4.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**224 955**	**5 609**	**2.5%**	**5 609**	**2.5%**	**3 654**	**2.7%**	**53.5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	89 732	3 561	4.0%	3 561	4.0%	2 003	1.7%	77.8%
Capital Expenditure Functional	**314 687**	**9 170**	**2.9%**	**9 170**	**2.9%**	**5 658**	**2.3%**	**62.1%**
Municipal governance and administration	**8 720**	**26**	**.3%**	**26**	**.3%**	**82**	**.6%**	**(68.1%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	8 720	26	.3%	26	.3%	82	.7%	(68.1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**30 471**	**2 147**	**7.0%**	**2 147**	**7.0%**	**260**	**1.6%**	**726.7%**
Community and Social Services	8 000	492	6.2%	492	6.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	22 471	1 654	7.4%	1 654	7.4%	260	1.6%	537.1%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**269 396**	**6 997**	**2.6%**	**6 997**	**2.6%**	**5 201**	**2.4%**	**34.5%**
Planning and Development	183 833	885	.5%	885	.5%	-	-	(100.0%)
Road Transport	85 563	6 112	7.1%	6 112	7.1%	5 201	2.4%	17.5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**6 100**	**-**	**-**	**-**	**-**	**115**	**1.7%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	6 100	-	-	-	-	115	1.7%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**535 486**	**25 230**	**4.7%**	**25 230**	**4.7%**	**401 451**	**81.9%**	**(93.7%)**
Property rates	**46 803**	**-**	**-**	**-**	**-**	**36 496**	**39.8%**	**(100.0%)**
Service charges	1 298	-	-	-	-	276	8.6%	(100.0%)
Other revenue	**43 559**	**859**	**2.0%**	**859**	**2.0%**	**12 168**	**33.1%**	**(92.9%)**
Transfers and Subsidies - Operational	281 594	2 976	1.1%	2 976	1.1%	336 566	125.7%	(99.1%)
Transfers and Subsidies - Capital	152 033	19 170	12.6%	19 170	12.6%	15 945	19.7%	20.2%
Interest	10 200	2 225	21.8%	2 225	21.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(228 305)**	**(47 684)**	**20.9%**	**(47 684)**	**20.9%**	**(53 346)**	**18.1%**	**(10.6%)**
Suppliers and employees	(228 305)	(47 684)	20.9%	(47 684)	20.9%	(53 346)	18.1%	(10.6%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**307 182**	**(22 454)**	**(7.3%)**	**(22 454)**	**(7.3%)**	**348 105**	**178.0%**	**(106.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(314 687)**	**(22 250)**	**7.1%**	**(22 250)**	**7.1%**	**(5 821)**	**2.3%**	**282.2%**
Capital assets	(314 687)	(22 250)	7.1%	(22 250)	7.1%	(5 821)	2.3%	282.2%
Net Cash from/(used) Investing Activities	**(314 687)**	**(22 250)**	**7.1%**	**(22 250)**	**7.1%**	**(5 821)**	**2.3%**	**282.2%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(7 505)**	**(44 705)**	**595.6%**	**(44 705)**	**595.6%**	**342 283**	**(626.7%)**	**(113.1%)**
Cash/cash equivalents at the year begin:	138 464	79 105	57.1%	79 105	57.1%	100 824	72.8%	(21.5%)
Cash/cash equivalents at the year end:	**130 958**	**34 401**	**26.3%**	**34 401**	**26.3%**	**442 970**	**528.3%**	**(92.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	553	1.5%	404	1.1%	8 990	24.8%	26 230	72.5%	36 177	61.5%	(37)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	116	1.6%	102	1.4%	95	1.3%	6 747	95.6%	7 060	12.0%	(80)	(1.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	214	1.5%	215	1.5%	216	1.5%	13 341	95.4%	13 986	23.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	254	15.5%	5	.3%	3	.2%	1 373	84.0%	1 635	2.8%	(9)	(.5%)	-	-
Total By Income Source	**1 138**	**1.9%**	**725**	**1.2%**	**9 303**	**15.8%**	**47 692**	**81.0%**	**58 858**	**100.0%**	**(126)**	**(.2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	78	.5%	69	.5%	8 542	58.7%	5 856	40.3%	14 545	24.7%	-	-	-	-
Commercial	800	2.6%	423	1.4%	512	1.6%	29 470	94.4%	31 205	53.0%	(6)	-	-	-
Households	260	2.0%	233	1.8%	249	1.9%	12 367	94.3%	13 108	22.3%	(120)	(.9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 138**	**1.9%**	**725**	**1.2%**	**9 303**	**15.8%**	**47 692**	**81.0%**	**58 858**	**100.0%**	**(126)**	**(.2%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	5 167	100.0%	-	-	-	-	0	-	5 167	98.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	56	100.0%	-	-	-	-	-	-	56	1.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 224**	**100.0%**	**-**	**-**	**-**	**-**	**0**	**-**	**5 224**	**100.0%**

Contact Details

Municipal Manager	Mr Gp Tobela Nota	039 255 8508
Financial Manager	Mr Siphosethu Mbusi	039 255 8507

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WINNIE MADIKIZELA-MANDELA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**440 094**	**186 931**	**42.5%**	**186 931**	**42.5%**	**162 145**	**38.6%**	**15.3%**
Exchange Revenue								
Service charges - Electricity	32 243	11 106	34.4%	11 106	34.4%	9 657	31.3%	15.0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 661	1 063	18.8%	1 063	18.8%	1 129	19.4%	(5.8%)
Sale of Goods and Rendering of Services	201	63	31.5%	63	31.5%	19	5.5%	225.7%
Agency services	1 266	394	31.1%	394	31.1%	451	32.2%	(12.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 390	845	24.9%	845	24.9%	489	15.2%	72.6%
Interest earned from Current and Non Current Assets	15 890	8 269	52.0%	8 269	52.0%	3 918	40.1%	111.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 282	1 124	21.3%	1 124	21.3%	1 022	26.2%	10.0%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	471	72	15.3%	72	15.3%	115	69.0%	(37.3%)
Non-Exchange Revenue								
Property rates	21 250	16 290	76.7%	16 290	76.7%	15 680	73.0%	3.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	225	15	6.5%	15	6.5%	15	2.5%	(.7%)
Licences or permits	2 537	603	23.8%	603	23.8%	599	24.9%	.7%
Transfer and subsidies - Operational	349 897	145 683	41.6%	145 683	41.6%	128 101	37.9%	13.7%
Interest	1 780	1 405	78.9%	1 405	78.9%	951	44.2%	47.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**447 697**	**88 286**	**19.7%**	**88 286**	**19.7%**	**79 081**	**18.3%**	**11.6%**
Employee related costs	130 212	28 388	21.8%	28 388	21.8%	26 782	21.5%	6.0%
Remuneration of councillors	28 481	6 522	22.9%	6 522	22.9%	6 326	23.4%	3.1%
Bulk purchases - electricity	47 731	11 043	23.1%	11 043	23.1%	10 354	25.9%	6.7%
Inventory consumed	7 485	1 196	16.0%	1 196	16.0%	714	9.4%	67.6%
Debt impairment	10 109	-	-	-	-	-	-	-
Depreciation and amortisation	54 371	9 523	17.5%	9 523	17.5%	10 419	20.9%	(8.6%)
Interest	100	-	-	-	-	-	-	-
Contracted services	85 745	18 327	21.4%	18 327	21.4%	10 062	11.6%	82.1%
Transfers and subsidies	3 431	-	-	-	-	185	5.8%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	80 034	13 287	16.6%	13 287	16.6%	14 215	17.2%	(6.5%)
Losses on disposal of Assets	-	-	-	-	-	26	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7 603)**	**98 645**		**98 645**		**83 063**		
Transfers and subsidies - capital (monetary allocations)	76 295	14 735	19.3%	14 735	19.3%	4 467	5.4%	229.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**68 692**	**113 380**		**113 380**		**87 530**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**68 692**	**113 380**		**113 380**		**87 530**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**68 692**	**113 380**		**113 380**		**87 530**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**68 692**	**113 380**		**113 380**		**87 530**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**123 282**	**20 392**	**16.5%**	**20 392**	**16.5%**	**10 593**	**9.8%**	**92.5%**
National Government	66 343	12 958	19.5%	12 958	19.5%	4 156	5.9%	211.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**66 343**	**12 958**	**19.5%**	**12 958**	**19.5%**	**4 156**	**5.9%**	**211.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	56 939	7 434	13.1%	7 434	13.1%	6 437	16.9%	15.5%
Capital Expenditure Functional	**123 282**	**20 392**	**16.5%**	**20 392**	**16.5%**	**10 593**	**9.8%**	**92.5%**
Municipal governance and administration	**11 109**	**213**	**1.9%**	**213**	**1.9%**	**-**	**-**	**(100.0%)**
Executive and Council	1 304	-	-	-	-	-	-	-
Finance and administration	9 804	213	2.2%	213	2.2%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**907**	**-**	**-**	**-**	**-**	**55**	**3.0%**	**(100.0%)**
Community and Social Services	770	-	-	-	-	-	-	-
Sport And Recreation	137	-	-	-	-	55	43.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**75 731**	**13 017**	**17.2%**	**13 017**	**17.2%**	**8 376**	**12.4%**	**55.4%**
Planning and Development	13 300	6 504	48.9%	6 504	48.9%	4 129	16.0%	57.5%
Road Transport	62 430	6 513	10.4%	6 513	10.4%	4 248	10.2%	53.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**35 536**	**7 162**	**20.2%**	**7 162**	**20.2%**	**2 162**	**8.4%**	**231.3%**
Energy sources	15 483	7 162	46.3%	7 162	46.3%	2 162	13.2%	231.3%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	20 054	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**551 545**	**181 633**	**32.9%**	**181 633**	**32.9%**	**170 409**	**31.2%**	**6.6%**
Property rates	**29 982**	**1 819**	**6.1%**	**1 819**	**6.1%**	**4 982**	**14.3%**	**(63.5%)**
Service charges	32 606	10 442	32.0%	10 442	32.0%	11 575	21.2%	(9.8%)
Other revenue	**51 616**	**2 637**	**5.1%**	**2 637**	**5.1%**	**2 528**	**9.5%**	**4.3%**
Transfers and Subsidies - Operational	349 897	145 073	41.5%	145 073	41.5%	140 649	41.6%	3.1%
Transfers and Subsidies - Capital	71 555	21 526	30.1%	21 526	30.1%	10 586	12.9%	103.3%
Interest	15 890	135	.9%	135	.9%	89	.9%	52.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(380 718)**	**(76 381)**	**20.1%**	**(76 381)**	**20.1%**	**(70 836)**	**19.3%**	**7.8%**
Suppliers and employees	(380 618)	(76 381)	20.1%	(76 381)	20.1%	(70 836)	19.3%	7.8%
Finance charges	(100)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**170 828**	**105 251**	**61.6%**	**105 251**	**61.6%**	**99 573**	**55.8%**	**5.7%**
Cash Flow from Investing Activities								
Receipts	**-**	**1 882**	**-**	**1 882**	**-**	**(50)**	**-**	**(3 899.3%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	1 882	-	1 882	-	(50)	-	(3 899.3%)
Payments	**(141 376)**	**(28 831)**	**20.4%**	**(28 831)**	**20.4%**	**(15 734)**	**12.1%**	**83.2%**
Capital assets	(141 376)	(28 831)	20.4%	(28 831)	20.4%	(15 734)	12.1%	83.2%
Net Cash from/(used) Investing Activities	**(141 376)**	**(26 949)**	**19.1%**	**(26 949)**	**19.1%**	**(15 783)**	**12.1%**	**70.7%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**29 451**	**78 302**	**265.9%**	**78 302**	**265.9%**	**83 789**	**172.8%**	**(6.5%)**
Cash/cash equivalents at the year begin:	277 109	360 015	129.9%	360 015	129.9%	277 107	82.3%	29.9%
Cash/cash equivalents at the year end:	**306 560**	**438 317**	**143.0%**	**438 317**	**143.0%**	**360 897**	**93.7%**	**21.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 360	21.8%	1 688	6.9%	1 563	6.4%	15 956	64.9%	24 567	22.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 268	2.5%	14 914	29.5%	283	.6%	34 008	67.4%	50 472	46.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	49	2.2%	16	.7%	2	.1%	2 111	96.9%	2 178	2.0%	5	.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	401	100.0%	401	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 643	8.1%	644	3.2%	632	3.1%	17 454	85.7%	20 373	18.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	637	6.6%	245	2.6%	246	2.6%	8 468	88.2%	9 596	8.9%	-	-	-	-
Total By Income Source	**8 957**	**8.3%**	**17 507**	**16.3%**	**2 726**	**2.5%**	**78 397**	**72.9%**	**107 587**	**100.0%**	**5**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 241	2.3%	15 018	28.2%	411	.8%	36 636	68.7%	53 306	49.5%	-	-	-	-
Commercial	7 072	18.5%	2 186	5.7%	2 032	5.3%	26 914	70.4%	38 205	35.5%	5	-	-	-
Households	644	4.0%	302	1.9%	283	1.8%	14 847	92.4%	16 076	14.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 957**	**8.3%**	**17 507**	**16.3%**	**2 726**	**2.5%**	**78 397**	**72.9%**	**107 587**	**100.0%**	**5**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 376	92.7%	186	7.3%	-	-	-	-	2 562	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 376**	**92.7%**	**186**	**7.3%**	**-**	**-**	**-**	**-**	**2 562**	**100.0%**

Contact Details

Municipal Manager	Mr Luvuyo Mahlaka	039 251 0230
Financial Manager	Mr Zakhele Alex Zukulu	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**360 896**	**71 130**	**19.7%**	**71 130**	**19.7%**	**7 050**	**3.5%**	**909.0%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	165	27.6%	165	27.6%	110	16.5%	50.0%
Sale of Goods and Rendering of Services	3 729	106	2.8%	106	2.8%	48	8.0%	122.6%
Agency services	85 360	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	380	175	46.1%	175	46.1%	106	-	65.1%
Interest earned from Current and Non Current Assets	2 000	770	38.5%	770	38.5%	477	27.0%	61.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	780	10	1.3%	10	1.3%	6	.9%	74.2%
Licence and permits	870	158	18.2%	158	18.2%	101	18.4%	57.3%
Operational Revenue	60 574	20	-	20	-	12	.3%	58.2%
Non-Exchange Revenue								
Property rates	21 000	2 659	12.7%	2 659	12.7%	2 900	16.1%	(8.3%)
Surcharges and Taxes	19 000	-	-	-	-	-	-	-
Fines, penalties and forfeits	200	66	33.2%	66	33.2%	24	6.5%	179.4%
Licences or permits	1 200	55	4.6%	55	4.6%	35	6.0%	59.8%
Transfer and subsidies - Operational	164 677	66 943	40.7%	66 943	40.7%	3 231	2.0%	1 972.1%
Interest	527	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**258 043**	**43 663**	**16.9%**	**43 663**	**16.9%**	**37 336**	**16.3%**	**16.9%**
Employee related costs	99 245	23 626	23.8%	23 626	23.8%	21 905	23.6%	7.9%
Remuneration of councillors	15 233	3 101	20.4%	3 101	20.4%	3 428	21.1%	(9.5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 381	74	1.7%	74	1.7%	414	19.5%	(82.1%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 487	1 551	3.6%	1 551	3.6%	-	-	(100.0%)
Interest	100	163	163.2%	163	163.2%	910	78.9%	(82.1%)
Contracted services	39 342	5 964	15.2%	5 964	15.2%	4 977	13.4%	19.8%
Transfers and subsidies	2 506	508	20.3%	508	20.3%	406	7.0%	25.0%
Irrecoverable debts written off	1 086	-	-	-	-	-	-	-
Operational costs	45 530	8 658	19.0%	8 658	19.0%	5 296	14.1%	63.5%
Losses on disposal of Assets	7 134	18	.3%	18	.3%	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**102 853**	**27 466**		**27 466**		**(30 286)**		
Transfers and subsidies - capital (monetary allocations)	74 571	809	1.1%	809	1.1%	6 715	8.1%	(87.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**177 424**	**28 275**		**28 275**		**(23 571)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**177 424**	**28 275**		**28 275**		**(23 571)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**177 424**	**28 275**		**28 275**		**(23 571)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**177 424**	**28 275**		**28 275**		**(23 571)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**136 116**	**13 340**	**9.8%**	**13 340**	**9.8%**	**5 579**	**6.5%**	**139.1%**
National Government	116 977	7 770	6.6%	7 770	6.6%	3 957	8.4%	96.3%
Provincial Government	17 391	3 267	18.8%	3 267	18.8%	1 520	7.6%	114.9%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**134 368**	**11 036**	**8.2%**	**11 036**	**8.2%**	**5 478**	**8.1%**	**101.5%**
Borrowing	-	2 164	-	2 164	-	-	-	(100.0%)
Internally generated funds	1 748	139	8.0%	139	8.0%	102	2.2%	36.8%
Capital Expenditure Functional	**136 116**	**13 340**	**9.8%**	**13 340**	**9.8%**	**5 579**	**6.5%**	**139.1%**
Municipal governance and administration	**1 191**	**2 303**	**193.4%**	**2 303**	**193.4%**	**102**	**3.1%**	**2 167.3%**
Executive and Council	87	(18)	(20.7%)	(18)	(20.7%)	-	-	(100.0%)
Finance and administration	1 104	2 321	210.2%	2 321	210.2%	102	3.1%	2 185.0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**71 376**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	296	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	174	-	-	-	-	-	-	-
Housing	70 906	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**57 038**	**11 036**	**19.3%**	**11 036**	**19.3%**	**5 478**	**7.9%**	**101.5%**
Planning and Development	25 732	3 488	13.6%	3 488	13.6%	1 520	4.5%	129.4%
Road Transport	31 306	7 549	24.1%	7 549	24.1%	3 957	11.0%	90.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**6 511**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	6 511	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**362 195**	**46 274**	**12.8%**	**46 274**	**12.8%**	**(20 325)**	**(6.6%)**	**(327.7%)**
Property rates	**16 800**	**(239)**	**(1.4%)**	**(239)**	**(1.4%)**	**-**	**-**	**(100.0%)**
Service charges	600	(4)	(.6%)	(4)	(.6%)	-	-	(100.0%)
Other revenue	**116 790**	**(133)**	**(.1%)**	**(133)**	**(.1%)**	**74**	**.2%**	**(279.9%)**
Transfers and Subsidies - Operational	154 043	37 725	24.5%	37 725	24.5%	(13 878)	(8.0%)	(371.8%)
Transfers and Subsidies - Capital	71 962	8 925	12.4%	8 925	12.4%	(6 522)	(9.5%)	(236.9%)
Interest	2 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(216 795)**	**1 364**	**(.6%)**	**1 364**	**(.6%)**	**(3 534)**	**1.9%**	**(138.6%)**
Suppliers and employees	(214 595)	1 364	(.6%)	1 364	(.6%)	(3 534)	1.9%	(138.6%)
Finance charges	(100)	-	-	-	-	-	-	-
Transfers and grants	(2 100)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**145 400**	**47 638**	**32.8%**	**47 638**	**32.8%**	**(23 859)**	**(20.5%)**	**(299.7%)**
Cash Flow from Investing Activities								
Receipts	**3 500**	**2**	**-**	**2**	**-**	**1**	**.1%**	**76.6%**
Proceeds on disposal of PPE	3 500	2	-	2	-	1	.1%	76.6%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(156 533)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(156 533)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(153 033)**	**2**	**-**	**2**	**-**	**1**	**-**	**76.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(11 000)**	**(369)**	**3.4%**	**(369)**	**3.4%**	**215**	**-**	**(271.5%)**
Repayment of borrowing	(11 000)	(369)	3.4%	(369)	3.4%	215	-	(271.5%)
Net Cash from/(used) Financing Activities	**(11 000)**	**(369)**	**3.4%**	**(369)**	**3.4%**	**215**	**1.5%**	**(271.5%)**
Net Increase/(Decrease) in cash held	**(18 634)**	**47 270**	**(253.7%)**	**47 270**	**(253.7%)**	**(23 643)**	**(51.9%)**	**(299.9%)**
Cash/cash equivalents at the year begin:	10 161	23 051	226.9%	23 051	226.9%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**(8 473)**	**70 882**	**(836.6%)**	**70 882**	**(836.6%)**	**(23 643)**	**(39.6%)**	**(399.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 623	6.0%	(22)	(.1%)	1 283	2.9%	39 669	91.1%	43 553	87.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100.0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	126	3.4%	(2)	-	62	1.7%	3 516	95.0%	3 701	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	127	11.5%	-	-	64	5.7%	915	82.8%	1 105	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 769	100.0%	1 769	3.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(65)	100.0%	(65)	(.1%)	-	-	-	-
Total By Income Source	**2 876**	**5.7%**	**(24)**	**-**	**1 408**	**2.8%**	**45 803**	**91.5%**	**50 062**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 899	10.1%	-	-	950	5.0%	15 991	84.9%	18 841	37.6%	-	-	-	-
Commercial	367	2.8%	(2)	-	170	1.3%	12 418	95.9%	12 953	25.9%	-	-	-	-
Households	325	2.5%	(22)	(.2%)	145	1.1%	12 423	96.5%	12 872	25.7%	-	-	-	-
Other	285	5.3%	-	-	143	2.6%	4 970	92.1%	5 397	10.8%	-	-	-	-
Total By Customer Group	**2 876**	**5.7%**	**(24)**	**-**	**1 408**	**2.8%**	**45 803**	**91.5%**	**50 062**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	0	100.0%	0	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(105)	(750.2%)	30	214.8%	(224)	(1 604.0%)	313	2 239.4%	14	100.0%
Total	**(105)**	**(750.2%)**	**30**	**214.8%**	**(224)**	**(1 603.9%)**	**313**	**2 239.3%**	**14**	**100.0%**

Contact Details

Municipal Manager	Ms Ivy Sikhulu Nqwena	039 258 0056
Financial Manager	Mrs Xoliswa Venn	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 046 147**	**342 255**	**32.7%**	**342 255**	**32.7%**	**307 492**	**35.0%**	**11.3%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	41 664	6 411	15.4%	6 411	15.4%	8 324	23.4%	(23.0%)
Service charges - Waste Water Management	9 190	1 155	12.6%	1 155	12.6%	1 268	35.2%	(8.9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	908	78	8.6%	78	8.6%	485	108.0%	(83.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	58 927	27 615	46.9%	27 615	46.9%	17 645	58.5%	56.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	160 329	1 114	.7%	1 114	.7%	3	-	37 018.3%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	775 128	305 882	39.5%	305 882	39.5%	279 767	39.5%	9.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**913 853**	**186 222**	**20.4%**	**186 222**	**20.4%**	**157 937**	**19.0%**	**17.9%**
Employee related costs	335 713	76 024	22.6%	76 024	22.6%	70 074	23.0%	8.5%
Remuneration of councillors	15 095	3 584	23.7%	3 584	23.7%	3 007	22.8%	19.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	65 158	9 316	14.3%	9 316	14.3%	5 019	11.4%	85.6%
Debt impairment	25 000	-	-	-	-	-	-	-
Depreciation and amortisation	110 000	30 711	27.9%	30 711	27.9%	19 969	20.0%	53.8%
Interest	-	-	-	-	-	-	-	-
Contracted services	206 559	31 742	15.4%	31 742	15.4%	21 540	10.8%	47.4%
Transfers and subsidies	23 900	4 375	18.3%	4 375	18.3%	10 273	33.0%	(57.4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	132 429	30 470	23.0%	30 470	23.0%	28 055	24.4%	8.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**132 294**	**156 033**		**156 033**		**149 555**		
Transfers and subsidies - capital (monetary allocations)	603 885	24 160	4.0%	24 160	4.0%	325 448	59.1%	(92.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**736 179**	**180 193**		**180 193**		**475 003**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**736 179**	**180 193**		**180 193**		**475 003**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**736 179**	**180 193**		**180 193**		**475 003**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**736 179**	**180 193**		**180 193**		**475 003**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**724 649**	**53 284**	**7.4%**	**53 284**	**7.4%**	**37 158**	**6.3%**	**43.4%**
National Government	603 885	47 624	7.9%	47 624	7.9%	32 532	6.2%	46.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**603 885**	**47 624**	**7.9%**	**47 624**	**7.9%**	**32 532**	**6.2%**	**46.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	120 764	5 660	4.7%	5 660	4.7%	4 626	6.5%	22.3%
Capital Expenditure Functional	**724 649**	**53 284**	**7.4%**	**53 284**	**7.4%**	**37 158**	**6.3%**	**43.4%**
Municipal governance and administration	**45 336**	**532**	**1.2%**	**532**	**1.2%**	**865**	**5.2%**	**(38.5%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	45 336	532	1.2%	532	1.2%	865	5.2%	(38.5%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**18 430**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	330	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	16 100	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	2 000	-	-	-	-	-	-	-
Economic and Environmental Services	**45 523**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	45 523	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**615 360**	**52 752**	**8.6%**	**52 752**	**8.6%**	**36 293**	**6.4%**	**45.4%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	610 554	52 752	8.6%	52 752	8.6%	34 180	6.2%	54.3%
Waste Water Management	4 806	-	-	-	-	2 113	13.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 796 922**	**154 410**	**8.6%**	**154 410**	**8.6%**	**429 287**	**30.1%**	**(64.0%)**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	55 534	2 869	5.2%	2 869	5.2%	4 578	13.0%	(37.3%)
Other revenue	**303 449**	**1 351**	**.4%**	**1 351**	**.4%**	**335**	**.3%**	**302.7%**
Transfers and Subsidies - Operational	775 128	5 815	.8%	5 815	.8%	288 100	40.6%	(98.0%)
Transfers and Subsidies - Capital	603 885	116 938	19.4%	116 938	19.4%	136 273	24.8%	(14.2%)
Interest	58 927	27 437	46.6%	27 437	46.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(819 610)**	**(95 996)**	**11.7%**	**(95 996)**	**11.7%**	**(270 323)**	**38.2%**	**(64.5%)**
Suppliers and employees	(795 710)	(95 996)	12.1%	(95 996)	12.1%	(270 323)	38.2%	(64.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(23 900)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**977 312**	**58 414**	**6.0%**	**58 414**	**6.0%**	**158 964**	**22.1%**	**(63.3%)**
Cash Flow from Investing Activities								
Receipts	**8 921**	**(58)**	**(.6%)**	**(58)**	**(.6%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	8 921	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(58)	-	(58)	-	-	-	(100.0%)
Payments	**(833 346)**	**(87 554)**	**10.5%**	**(87 554)**	**10.5%**	**(57 796)**	**9.8%**	**51.5%**
Capital assets	(833 346)	(87 554)	10.5%	(87 554)	10.5%	(57 796)	9.8%	51.5%
Net Cash from/(used) Investing Activities	**(824 425)**	**(87 612)**	**10.6%**	**(87 612)**	**10.6%**	**(57 796)**	**9.6%**	**51.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**152 887**	**(29 198)**	**(19.1%)**	**(29 198)**	**(19.1%)**	**101 168**	**87.3%**	**(128.9%)**
Cash/cash equivalents at the year begin:	966 839	1 110 929	114.9%	1 110 929	114.9%	967 543	119.1%	14.8%
Cash/cash equivalents at the year end:	**1 119 726**	**1 081 731**	**96.6%**	**1 081 731**	**96.6%**	**1 068 711**	**115.1%**	**1.2%**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 467	2.3%	3 414	2.2%	2 372	1.6%	143 628	93.9%	152 880	84.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	444	1.7%	429	1.7%	418	1.6%	24 541	95.0%	25 832	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 332	100.0%	1 332	.7%	-	-	-	-
Total By Income Source	**3 911**	**2.2%**	**3 843**	**2.1%**	**2 790**	**1.5%**	**169 500**	**94.1%**	**180 044**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 916	5.4%	1 656	4.7%	1 149	3.2%	30 846	86.7%	35 567	19.8%	-	-	-	-
Commercial	795	1.7%	1 080	2.3%	609	1.3%	44 171	94.7%	46 655	25.9%	-	-	-	-
Households	1 200	1.2%	1 107	1.1%	1 032	1.1%	94 483	96.6%	97 822	54.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 911**	**2.2%**	**3 843**	**2.1%**	**2 790**	**1.5%**	**169 500**	**94.1%**	**180 044**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 714	97.6%	15	.1%	30	.2%	243	2.0%	12 002	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**11 714**	**97.6%**	**15**	**.1%**	**30**	**.2%**	**243**	**2.0%**	**12 002**	**100.0%**

Contact Details

Municipal Manager	Mr Zamile Sikhundla	039 254 5002
Financial Manager	Mrs Up Mahlasela	039 254 5016

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Ms Ngaka Rosina Dumalisile	051 405 8621
Financial Manager	Mr Lutanyani Denge (Acting)	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**231 261**	**36 326**	**15.7%**	**36 326**	**15.7%**	**46 592**	**23.2%**	**(22.0%)**
Exchange Revenue								
Service charges - Electricity	36 831	2 948	8.0%	2 948	8.0%	7 742	26.0%	(61.9%)
Service charges - Water	16 924	(189)	(1.1%)	(189)	(1.1%)	643	4.6%	(129.3%)
Service charges - Waste Water Management	16 249	973	6.0%	973	6.0%	2 800	24.1%	(65.3%)
Service charges - Waste Management	15 872	937	5.9%	937	5.9%	2 724	23.5%	(65.6%)
Sale of Goods and Rendering of Services	154	17	11.0%	17	11.0%	48	29.1%	(64.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	(13 000)	(4 883.1%)	(100.0%)
Interest earned from Receivables	6 486	994	15.3%	994	15.3%	5 789	36.1%	(82.8%)
Interest earned from Current and Non Current Assets	322	12	3.7%	12	3.7%	23	-	(48.2%)
Dividends	12	-	-	-	-	3	25.3%	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	455	49	10.7%	49	10.7%	151	51.3%	(67.7%)
Licence and permits	6	-	-	-	-	-	-	-
Operational Revenue	154	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	27 412	2 189	8.0%	2 189	8.0%	6 366	24.5%	(65.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19	6	32.3%	6	32.3%	1	8.0%	324.1%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	95 791	28 390	29.6%	28 390	29.6%	32 092	35.3%	(11.5%)
Interest	14 574	-	-	-	-	1 211	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**273 219**	**5 279**	**1.9%**	**5 279**	**1.9%**	**34 425**	**13.9%**	**(84.7%)**
Employee related costs	79 081	-	-	-	-	11 701	16.0%	(100.0%)
Remuneration of councillors	5 446	-	-	-	-	947	18.3%	(100.0%)
Bulk purchases - electricity	38 000	3 597	9.5%	3 597	9.5%	7 186	20.4%	(49.9%)
Inventory consumed	14 370	3	-	3	-	830	8.1%	(99.7%)
Debt impairment	27 589	-	-	-	-	-	-	-
Depreciation and amortisation	51 145	-	-	-	-	-	-	-
Interest	9 449	900	9.5%	900	9.5%	1 670	24.7%	(46.1%)
Contracted services	32 235	176	.5%	176	.5%	2 708	12.1%	(93.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	41	-	41	-	-	-	(100.0%)
Operational costs	15 904	563	3.5%	563	3.5%	9 384	52.1%	(94.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(41 958)**	**31 047**		**31 047**		**12 167**		
Transfers and subsidies - capital (monetary allocations)	51 543	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 585**	**31 047**		**31 047**		**12 167**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**9 585**	**31 047**		**31 047**		**12 167**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 585**	**31 047**		**31 047**		**12 167**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 585**	**31 047**		**31 047**		**12 167**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**52 209**	**4**	**-**	**4**	**-**	**37**	**.1%**	**(88.8%)**
National Government	50 559	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**50 559**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 650	4	.3%	4	.3%	37	9.9%	(88.8%)
Capital Expenditure Functional	**52 209**	**4**	**-**	**4**	**-**	**37**	**.1%**	**(88.8%)**
Municipal governance and administration	**900**	**4**	**.5%**	**4**	**.5%**	**37**	**17.8%**	**(88.8%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	900	4	.5%	4	.5%	37	17.8%	(88.8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**880**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	880	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 209**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	2 209	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**48 220**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	8 844	-	-	-	-	-	-	-
Water Management	31 477	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	7 899	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**230 215**	**17 900**	**7.8%**	**17 900**	**7.8%**	**-**	**-**	**(100.0%)**
Property rates	**19 188**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	61 006	-	-	-	-	-	-	-
Other revenue	**835**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	95 791	17 900	18.7%	17 900	18.7%	-	-	(100.0%)
Transfers and Subsidies - Capital	42 543	-	-	-	-	-	-	-
Interest	10 852	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(208 277)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(198 828)	-	-	-	-	-	-	-
Finance charges	(9 449)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**21 939**	**17 900**	**81.6%**	**17 900**	**81.6%**	**-**	**-**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**(432)**	**36**	**(8.3%)**	**36**	**(8.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(432)	36	(8.3%)	36	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(52 209)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(52 209)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(52 641)**	**36**	**(.1%)**	**36**	**(.1%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(30 702)**	**17 936**	**(58.4%)**	**17 936**	**(58.4%)**	**-**	**-**	**(100.0%)**
Cash/cash equivalents at the year begin:	1 160	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(29 542)**	**17 936**	**(60.7%)**	**17 936**	**(60.7%)**	**-**	**-**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 697	3.8%	(9)	-	1 787	2.5%	65 638	93.6%	70 112	16.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 676	11.5%	(17)	(.1%)	1 123	7.7%	11 753	80.9%	14 534	3.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 355	5.7%	(19)	-	1 961	2.6%	70 515	91.8%	76 812	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 224	3.8%	(7)	-	1 074	1.8%	55 456	94.4%	58 747	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 142	3.8%	(6)	-	1 034	1.8%	53 540	94.4%	56 710	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	3.2%	(0)	-	24	1.7%	1 318	95.1%	1 386	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 108	2.0%	(0)	-	3 022	1.9%	152 777	96.1%	158 907	36.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38	6.2%	(3)	(.5%)	12	1.9%	569	92.4%	616	.1%	-	-	-	-
Total By Income Source	**16 286**	**3.7%**	**(63)**	**-**	**10 037**	**2.3%**	**411 565**	**94.0%**	**437 824**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	610	9.5%	(6)	(.1%)	367	5.7%	5 435	84.8%	6 407	1.5%	-	-	-	-
Commercial	2 004	14.1%	(17)	(.1%)	956	6.7%	11 225	79.2%	14 169	3.2%	-	-	-	-
Households	12 400	3.2%	(24)	-	7 984	2.1%	364 423	94.7%	384 784	87.9%	-	-	-	-
Other	1 272	3.9%	(17)	(.1%)	729	2.2%	30 482	93.9%	32 465	7.4%	-	-	-	-
Total By Customer Group	**16 286**	**3.7%**	**(63)**	**-**	**10 037**	**2.3%**	**411 565**	**94.0%**	**437 824**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	7 059	4.2%	161 209	95.8%	168 269	82.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(652)	(2.2%)	829	2.9%	(5 175)	(17.8%)	34 006	117.2%	29 008	14.2%
Auditor-General	-	-	-	-	(400)	(15.5%)	2 980	115.5%	2 580	1.3%
Other	(75)	(1.9%)	836	21.2%	(4 521)	(114.4%)	7 711	195.1%	3 952	1.9%
Total	**(727)**	**(.4%)**	**1 665**	**.8%**	**(3 036)**	**(1.5%)**	**205 906**	**101.0%**	**203 808**	**100.0%**

Contact Details

Municipal Manager	Mr Boitumelo C Mokomela	053 330 0206
Financial Manager	Mr Sithembile Tooi	053 330 0221

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**374 371**	**41**	**-**	**41**	**-**	**164 596**	**46.2%**	**(100.0%)**
Exchange Revenue								
Service charges - Electricity	96 779	-	-	-	-	21 021	25.0%	(100.0%)
Service charges - Water	51 266	-	-	-	-	12 817	25.0%	(100.0%)
Service charges - Waste Water Management	25 525	-	-	-	-	6 037	25.0%	(100.0%)
Service charges - Waste Management	19 838	-	-	-	-	4 692	25.0%	(100.0%)
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 026	-	-	-	-	4 500	25.0%	(100.0%)
Interest earned from Current and Non Current Assets	-	41	-	41	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 317	-	-	-	-	210	25.0%	(100.0%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	225	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	43 591	-	-	-	-	9 170	21.7%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	13	-	-	-	-	-	-	-
Licences or permits	439	-	-	-	-	-	-	-
Transfer and subsidies - Operational	115 172	-	-	-	-	106 149	91.8%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 180	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**537 691**	**24 387**	**4.5%**	**24 387**	**4.5%**	**45 952**	**10.0%**	**(46.9%)**
Employee related costs	153 701	23 805	15.5%	23 805	15.5%	35 471	25.0%	(32.9%)
Remuneration of councillors	6 996	559	8.0%	559	8.0%	1 623	25.0%	(65.6%)
Bulk purchases - electricity	92 705	-	-	-	-	425	.5%	(100.0%)
Inventory consumed	40 250	-	-	-	-	4 077	11.6%	(100.0%)
Debt impairment	128 511	-	-	-	-	-	-	-
Depreciation and amortisation	45 000	-	-	-	-	-	-	-
Interest	50 000	-	-	-	-	0	-	(100.0%)
Contracted services	6 000	-	-	-	-	3 790	32.6%	(100.0%)
Transfers and subsidies	2 000	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	12 529	23	.2%	23	.2%	565	2.9%	(95.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(163 320)**	**(24 346)**		**(24 346)**		**118 644**		
Transfers and subsidies - capital (monetary allocations)	53 856	-	-	-	-	0	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(109 465)**	**(24 346)**		**(24 346)**		**118 644**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(109 465)**	**(24 346)**		**(24 346)**		**118 644**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(109 465)**	**(24 346)**		**(24 346)**		**118 644**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(109 465)**	**(24 346)**		**(24 346)**		**118 644**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**53 856**	**-**	**-**	**-**	**-**	**600**	**1.4%**	**(100.0%)**
National Government	53 856	-	-	-	-	600	1.4%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 856**	**-**	**-**	**-**	**-**	**600**	**1.4%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**69 267**	**-**	**-**	**-**	**-**	**600**	**1.4%**	**(100.0%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**19 200**	**-**	**-**	**-**	**-**	**0**	**-**	**(100.0%)**
Community and Social Services	19 200	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	0	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	0	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**50 067**	**-**	**-**	**-**	**-**	**600**	**3.0%**	**(100.0%)**
Energy sources	14 436	-	-	-	-	-	-	-
Water Management	7 820	-	-	-	-	600	3.0%	(100.0%)
Waste Water Management	19 153	-	-	-	-	-	-	-
Waste Management	8 658	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**298 348**	**-**	**-**	**-**	**-**	**278 007**	**103.4%**	**(100.0%)**
Property rates	**22 294**	**-**	**-**	**-**	**-**	**204 481**	**659.6%**	**(100.0%)**
Service charges	96 704	-	-	-	-	0	-	(100.0%)
Other revenue	**809**	**-**	**-**	**-**	**-**	**0**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	115 172	-	-	-	-	0	-	(100.0%)
Transfers and Subsidies - Capital	53 856	-	-	-	-	73 526	133.6%	(100.0%)
Interest	9 513	-	-	-	-	0	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(275 969)**	**24 364**	**(8.8%)**	**24 364**	**(8.8%)**	**(42 845)**	**17.7%**	**(156.9%)**
Suppliers and employees	(245 969)	24 364	(9.9%)	24 364	(9.9%)	(27 631)	15.4%	(188.2%)
Finance charges	(30 000)	-	-	-	-	(15 213)	24.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**22 379**	**24 364**	**108.9%**	**24 364**	**108.9%**	**235 162**	**857.0%**	**(89.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(53 856)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(53 856)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(53 856)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(31 477)**	**24 364**	**(77.4%)**	**24 364**	**(77.4%)**	**235 162**	**857.0%**	**(89.6%)**
Cash/cash equivalents at the year begin:	127	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(31 350)**	**24 364**	**(77.7%)**	**24 364**	**(77.7%)**	**235 162**	**857.0%**	**(89.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 091	10.0%	5 860	5.8%	4 633	4.6%	80 829	79.7%	101 413	57.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 853	5.6%	2 300	7.0%	3 067	9.3%	25 820	78.1%	33 040	18.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 882	7.8%	1 892	7.9%	1 810	7.5%	18 498	76.8%	24 083	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 418	7.7%	1 424	7.8%	1 364	7.4%	14 150	77.1%	18 357	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**15 245**	**8.6%**	**11 477**	**6.5%**	**10 875**	**6.1%**	**139 297**	**78.7%**	**176 894**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 540	6.6%	1 870	4.8%	2 634	6.8%	31 571	81.8%	38 615	21.8%	-	-	-	-
Commercial	1 002	9.6%	754	7.3%	1 017	9.8%	7 623	73.3%	10 396	5.9%	-	-	-	-
Households	11 703	9.2%	8 853	6.9%	7 224	5.6%	100 103	78.3%	127 882	72.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**15 245**	**8.6%**	**11 477**	**6.5%**	**10 875**	**6.1%**	**139 297**	**78.7%**	**176 894**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	51	100.0%	-	-	-	-	51	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**51**	**100.0%**	**-**	**-**	**-**	**-**	**51**	**100.0%**

Contact Details

Municipal Manager	Mr Martin Mazondi Kubeka	051 713 9203
Financial Manager	Mr Leonard Jabulani Makubu	051 713 9297

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**277 321**	**38 177**	**13.8%**	**38 177**	**13.8%**	**55 136**	**24.0%**	**(30.8%)**
Exchange Revenue								
Service charges - Electricity	44 151	-	-	-	-	-	-	-
Service charges - Water	49 180	2 353	4.8%	2 353	4.8%	8 840	19.6%	(73.4%)
Service charges - Waste Water Management	12 613	1 029	8.2%	1 029	8.2%	3 271	33.0%	(68.5%)
Service charges - Waste Management	8 301	609	7.3%	609	7.3%	1 997	36.3%	(69.5%)
Sale of Goods and Rendering of Services	267	11	4.1%	11	4.1%	44	17.5%	(75.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 380	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	265	3	1.0%	3	1.0%	43	17.0%	(93.6%)
Dividends	13	-	-	-	-	19	161.5%	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	735	62	8.5%	62	8.5%	176	31.4%	(64.6%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	184	12	6.3%	12	6.3%	44	25.2%	(73.7%)
Non-Exchange Revenue								
Property rates	11 662	925	7.9%	925	7.9%	4 103	46.2%	(77.5%)
Surcharges and Taxes	12 720	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 045	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	1	-	(100.0%)
Transfer and subsidies - Operational	96 733	29 701	30.7%	29 701	30.7%	26 911	29.2%	10.4%
Interest	3 073	3 473	113.0%	3 473	113.0%	9 687	101.1%	(64.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**282 172**	**14 037**	**5.0%**	**14 037**	**5.0%**	**33 122**	**14.8%**	**(57.6%)**
Employee related costs	88 588	7 381	8.3%	7 381	8.3%	21 853	24.9%	(66.2%)
Remuneration of councillors	5 327	437	8.2%	437	8.2%	1 457	25.7%	(70.0%)
Bulk purchases - electricity	42 089	-	-	-	-	215	.8%	(100.0%)
Inventory consumed	15 038	1	-	1	-	101	6.1%	(99.5%)
Debt impairment	38 716	-	-	-	-	-	-	-
Depreciation and amortisation	23 060	-	-	-	-	-	-	-
Interest	19 489	-	-	-	-	169	2.4%	(100.0%)
Contracted services	12 951	4 768	36.8%	4 768	36.8%	3 831	24.4%	24.5%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	19 489	-	-	-	-	-	-	-
Operational costs	17 426	1 450	8.3%	1 450	8.3%	5 496	27.7%	(73.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(4 851)**	**24 140**		**24 140**		**22 014**		
Transfers and subsidies - capital (monetary allocations)	49 603	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 752**	**24 140**		**24 140**		**22 014**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 752**	**24 140**		**24 140**		**22 014**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 752**	**24 140**		**24 140**		**22 014**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 752**	**24 140**		**24 140**		**22 014**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**50 153**	**5 075**	**10.1%**	**5 075**	**10.1%**	**6 241**	**13.4%**	**(18.7%)**
National Government	48 568	5 046	10.4%	5 046	10.4%	5 477	12.0%	(7.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**48 568**	**5 046**	**10.4%**	**5 046**	**10.4%**	**5 477**	**12.0%**	**(7.9%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 585	30	1.9%	30	1.9%	764	77.2%	(96.1%)
Capital Expenditure Functional	**50 153**	**5 075**	**10.1%**	**5 075**	**10.1%**	**6 241**	**13.4%**	**(18.7%)**
Municipal governance and administration	**820**	**6**	**.8%**	**6**	**.8%**	**705**	**89.3%**	**(99.1%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	820	6	.8%	6	.8%	705	89.3%	(99.1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**932**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	932	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 183**	**1 595**	**17.4%**	**1 595**	**17.4%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	9 183	1 595	17.4%	1 595	17.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**39 218**	**3 474**	**8.9%**	**3 474**	**8.9%**	**5 536**	**12.6%**	**(37.2%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	19 767	23	.1%	23	.1%	59	.3%	(60.6%)
Waste Water Management	19 451	3 451	17.7%	3 451	17.7%	5 477	24.1%	(37.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**256 842**	**38 352**	**14.9%**	**38 352**	**14.9%**	**32 997**	**13.2%**	**16.2%**
Property rates	**14 251**	**1 177**	**8.3%**	**1 177**	**8.3%**	**1 048**	**6.0%**	**12.3%**
Service charges	68 224	441	.6%	441	.6%	1 593	2.3%	(72.3%)
Other revenue	**27 767**	**63**	**.2%**	**63**	**.2%**	**407**	**1.6%**	**(84.4%)**
Transfers and Subsidies - Operational	96 733	32 701	33.8%	32 701	33.8%	29 911	31.9%	9.3%
Transfers and Subsidies - Capital	49 603	3 966	8.0%	3 966	8.0%	-	-	(100.0%)
Interest	265	3	1.1%	3	1.1%	19	-	(84.6%)
Dividends	-	-	-	-	-	19	161.5%	(100.0%)
Payments	**(200 908)**	**(1 844)**	**.9%**	**(1 844)**	**.9%**	**(8 647)**	**5.2%**	**(78.7%)**
Suppliers and employees	(181 418)	(1 844)	1.0%	(1 844)	1.0%	(8 647)	5.2%	(78.7%)
Finance charges	(19 489)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**55 935**	**36 508**	**65.3%**	**36 508**	**65.3%**	**24 350**	**28.7%**	**49.9%**
Cash Flow from Investing Activities								
Receipts	**526**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	526	-	-	-	-	-	-	-
Payments	**(50 153)**	**(4 498)**	**9.0%**	**(4 498)**	**9.0%**	**(7 997)**	**17.2%**	**(43.8%)**
Capital assets	(50 153)	(4 498)	9.0%	(4 498)	9.0%	(7 997)	17.2%	(43.8%)
Net Cash from/(used) Investing Activities	**(49 627)**	**(4 498)**	**9.1%**	**(4 498)**	**9.1%**	**(7 997)**	**17.2%**	**(43.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6 308**	**32 010**	**507.5%**	**32 010**	**507.5%**	**16 354**	**42.5%**	**95.7%**
Cash/cash equivalents at the year begin:	1 594	-	-	-	-	1 594	4.8%	(100.0%)
Cash/cash equivalents at the year end:	**7 902**	**51 991**	**657.9%**	**51 991**	**657.9%**	**17 948**	**24.9%**	**189.7%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Molatelo Kanwendo	051 673 9600
Financial Manager	Mr Thamsanqa Mdluli	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**65 113**	**1 223**	**1.9%**	**1 223**	**1.9%**	**20 627**	**31.9%**	**(94.1%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	63	9	14.3%	9	14.3%	14	21.5%	(37.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	0	-	0	-	0	-	39.7%
Interest earned from Current and Non Current Assets	1 115	214	19.2%	214	19.2%	137	20.9%	56.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	167	102	61.1%	102	61.1%	41	25.7%	150.8%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	25	5	21.1%	5	21.1%	8	31.7%	(33.4%)
Transfer and subsidies - Operational	63 743	892	1.4%	892	1.4%	20 427	32.1%	(95.6%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**65 043**	**11 081**	**17.0%**	**11 081**	**17.0%**	**17 629**	**27.7%**	**(37.1%)**
Employee related costs	48 165	7 676	15.9%	7 676	15.9%	12 244	26.0%	(37.3%)
Remuneration of councillors	4 808	1 012	21.0%	1 012	21.0%	1 278	31.1%	(20.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	26	17.3%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	600	-	-	-	-	375	25.0%	(100.0%)
Interest	-	79	-	79	-	12	34.1%	565.2%
Contracted services	4 378	729	16.7%	729	16.7%	1 004	16.6%	(27.3%)
Transfers and subsidies	161	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	6 931	1 585	22.9%	1 585	22.9%	2 691	58.9%	(41.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**70**	**(9 858)**		**(9 858)**		**2 998**		
Transfers and subsidies - capital (monetary allocations)	23 969	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**24 039**	**(9 858)**		**(9 858)**		**2 998**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**24 039**	**(9 858)**		**(9 858)**		**2 998**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**24 039**	**(9 858)**		**(9 858)**		**2 998**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**24 039**	**(9 858)**		**(9 858)**		**2 998**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**24 039**	**3 989**	**16.6%**	**3 989**	**16.6%**	**616**	**60.1%**	**547.8%**
National Government	23 969	3 900	16.3%	3 900	16.3%	-	-	(100.0%)
Provincial Government	-	(0)	-	(0)	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 969**	**3 900**	**16.3%**	**3 900**	**16.3%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	70	89	127.0%	89	127.0%	616	60.1%	(85.6%)
Capital Expenditure Functional	**24 039**	**3 989**	**16.6%**	**3 989**	**16.6%**	**616**	**60.1%**	**547.8%**
Municipal governance and administration	**70**	**89**	**127.0%**	**89**	**127.0%**	**616**	**61.9%**	**(85.6%)**
Executive and Council	-	-	-	-	-	1	1.7%	(100.0%)
Finance and administration	70	89	127.0%	89	127.0%	615	66.2%	(85.5%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**(0)**	**-**	**(0)**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	(0)	-	(0)	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**23 969**	**3 900**	**16.3%**	**3 900**	**16.3%**	**-**	**-**	**(100.0%)**
Energy sources	23 969	3 900	16.3%	3 900	16.3%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**87 977**	**(2 283)**	**(2.6%)**	**(2 283)**	**(2.6%)**	**-**	**-**	**(100.0%)**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**265**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	63 743	(2 283)	(3.6%)	(2 283)	(3.6%)	-	-	(100.0%)
Transfers and Subsidies - Capital	23 969	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(65 967)**	**5 244**	**(7.9%)**	**5 244**	**(7.9%)**	**136**	**(.2%)**	**3 747.6%**
Suppliers and employees	(65 806)	5 244	(8.0%)	5 244	(8.0%)	136	(.2%)	3 747.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(161)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**22 009**	**2 961**	**13.5%**	**2 961**	**13.5%**	**136**	**23.7%**	**2 072.8%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(27 645)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(27 645)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(27 645)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5 636)**	**2 961**	**(52.5%)**	**2 961**	**(52.5%)**	**136**	**23.7%**	**2 072.8%**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(5 636)**	**3 356**	**(59.5%)**	**3 356**	**(59.5%)**	**136**	**1.2%**	**2 362.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	5 820	100.0%	5 820	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**5 820**	**100.0%**	**5 820**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	5 340	100.0%	5 340	91.8%	-	-	-	-
Commercial	-	-	-	-	-	-	480	100.0%	480	8.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**5 820**	**100.0%**	**5 820**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 011	12.4%	(18)	(.2%)	(61)	(.7%)	7 257	88.6%	8 189	100.0%
Total	**1 011**	**12.4%**	**(18)**	**(.2%)**	**(61)**	**(.7%)**	**7 257**	**88.6%**	**8 189**	**100.0%**

Contact Details

Municipal Manager	Ms Lebohang Moletsane	051 713 9304
Financial Manager	Mr Vincent Litabe	051 713 9307

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**420 211**	**45 362**	**10.8%**	**45 362**	**10.8%**	**23 877**	**6.6%**	**90.0%**
Exchange Revenue								
Service charges - Electricity	62 404	3 668	5.9%	3 668	5.9%	1 825	3.8%	101.0%
Service charges - Water	52 322	12 332	23.6%	12 332	23.6%	11 723	29.9%	5.2%
Service charges - Waste Water Management	24 414	7 065	28.9%	7 065	28.9%	7 230	34.3%	(2.3%)
Service charges - Waste Management	21 774	4 261	19.6%	4 261	19.6%	2 905	19.2%	46.6%
Sale of Goods and Rendering of Services	1 997	45	2.3%	45	2.3%	42	2.1%	8.0%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 454	32	.5%	32	.5%	63	.5%	(49.7%)
Interest earned from Current and Non Current Assets	850	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	548	121	22.1%	121	22.1%	88	17.0%	37.5%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	87 125	17 838	20.5%	17 838	20.5%	-	-	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	162 325	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**448 003**	**25**	**-**	**25**	**-**	**473**	**.1%**	**(94.6%)**
Employee related costs	142 589	-	-	-	-	-	-	-
Remuneration of councillors	8 007	-	-	-	-	-	-	-
Bulk purchases - electricity	74 787	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	86 481	-	-	-	-	-	-	-
Depreciation and amortisation	95 719	-	-	-	-	-	-	-
Interest	3 500	-	-	-	-	-	-	-
Contracted services	17 171	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	19 749	25	.1%	25	.1%	473	1.8%	(94.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27 792)**	**45 337**		**45 337**		**23 404**		
Transfers and subsidies - capital (monetary allocations)	70 000	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 208**	**45 337**		**45 337**		**23 404**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 208**	**45 337**		**45 337**		**23 404**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 208**	**45 337**		**45 337**		**23 404**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 208**	**45 337**		**45 337**		**23 404**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**74 068**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	74 068	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**74 068**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**74 068**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 227**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	1 227	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**72 840**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	3 826	-	-	-	-	-	-	-
Water Management	34 809	-	-	-	-	-	-	-
Waste Water Management	34 206	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**297 959**	**(1 916)**	**(.6%)**	**(1 916)**	**(.6%)**	**-**	**-**	**(100.0%)**
Property rates	**21 826**	**(1 828)**	**(8.4%)**	**(1 828)**	**(8.4%)**	**-**	**-**	**(100.0%)**
Service charges	41 685	(68)	(.2%)	(68)	(.2%)	-	-	(100.0%)
Other revenue	**1 272**	**(20)**	**(1.6%)**	**(20)**	**(1.6%)**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	162 325	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	70 000	-	-	-	-	-	-	-
Interest	850	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(277 397)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(273 897)	-	-	-	-	-	-	-
Finance charges	(3 500)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**20 561**	**(1 916)**	**(9.3%)**	**(1 916)**	**(9.3%)**	**-**	**-**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**(86)**	**7**	**(8.3%)**	**7**	**(8.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(86)	7	(8.3%)	7	(8.3%)	-	-	(100.0%)
Payments	**(85 178)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(85 178)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(85 264)**	**7**	**-**	**7**	**-**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(64 703)**	**(1 908)**	**2.9%**	**(1 908)**	**2.9%**	**-**	**-**	**(100.0%)**
Cash/cash equivalents at the year begin:	1 571	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(63 132)**	**(1 908)**	**3.0%**	**(1 908)**	**3.0%**	**-**	**-**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 514	2.2%	3	-	4 609	1.1%	420 589	96.8%	434 716	25.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	335 942	75.3%	-	-	1 023	.2%	109 376	24.5%	446 341	25.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 363	3.5%	(6)	-	5 581	1.3%	415 404	95.2%	436 341	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 333	2.1%	-	-	2 772	1.1%	240 805	96.7%	248 910	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 836	2.0%	(12)	-	1 474	1.0%	140 644	97.0%	144 942	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	64	2.2%	-	-	57	1.9%	2 807	95.9%	2 928	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	99 193	100.0%	99 193	5.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 435)	1.9%	(4 896)	6.6%	(2 287)	3.1%	(65 100)	88.3%	(73 717)	(4.2%)	-	-	-	-
Total By Income Source	**367 617**	**21.1%**	**(4 911)**	**(.3%)**	**13 229**	**.8%**	**1 363 717**	**78.4%**	**1 739 653**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 550	6.4%	(2 223)	(2.6%)	759	.9%	82 941	95.3%	87 027	5.0%	-	-	-	-
Commercial	2 200	5.0%	(258)	(.6%)	624	1.4%	41 844	94.2%	44 409	2.6%	-	-	-	-
Households	359 226	22.4%	(2 419)	(.2%)	11 659	.7%	1 237 366	77.1%	1 605 833	92.3%	-	-	-	-
Other	641	26.9%	(11)	(.5%)	188	7.9%	1 566	65.7%	2 383	.1%	-	-	-	-
Total By Customer Group	**367 617**	**21.1%**	**(4 911)**	**(.3%)**	**13 229**	**.8%**	**1 363 717**	**78.4%**	**1 739 653**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	25 699	100.0%	25 699	(1 785.5%)
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	49	(.3%)	(18 272)	100.3%	(18 223)	1 266.1%
Auditor-General	-	-	-	-	-	-	(7 993)	100.0%	(7 993)	555.4%
Other	-	-	(2 691)	291.7%	-	-	1 768	(191.7%)	(923)	64.1%
Total	**-**	**-**	**(2 691)**	**186.9%**	**49**	**(3.4%)**	**1 202**	**(83.5%)**	**(1 439)**	**100.0%**

Contact Details

Municipal Manager	Mrs Michelle Sello (Acting)	057 733 0106
Financial Manager	Mr D Ntsepe (Acting)	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**203 697**	**17 163**	**8.4%**	**17 163**	**8.4%**	**9 644**	**6.8%**	**78.0%**
Exchange Revenue								
Service charges - Electricity	24 203	(9)	-	(9)	-	95	.9%	(109.3%)
Service charges - Water	1 459	952	65.3%	952	65.3%	468	41.3%	103.7%
Service charges - Waste Water Management	17 694	3 745	21.2%	3 745	21.2%	3 866	24.8%	(3.1%)
Service charges - Waste Management	10 605	2 433	22.9%	2 433	22.9%	2 491	24.6%	(2.3%)
Sale of Goods and Rendering of Services	872	118	13.5%	118	13.5%	107	13.8%	10.3%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 577	6 183	17.4%	6 183	17.4%	2 357	13.1%	162.3%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	117	31	26.1%	31	26.1%	27	9.5%	15.1%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	27	112	410.9%	112	410.9%	(36)	-	(414.9%)
Non-Exchange Revenue								
Property rates	21 986	2 838	12.9%	2 838	12.9%	(11)	(.1%)	(25 060.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	50	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	79 978	-	-	-	-	1	-	(100.0%)
Interest	11 129	760	6.8%	760	6.8%	279	43.5%	172.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**174 297**	**56 568**	**32.5%**	**56 568**	**32.5%**	**31 148**	**22.4%**	**81.6%**
Employee related costs	67 777	13 544	20.0%	13 544	20.0%	13 159	20.2%	2.9%
Remuneration of councillors	5 345	1 497	28.0%	1 497	28.0%	1 102	18.8%	35.9%
Bulk purchases - electricity	30 480	10 354	34.0%	10 354	34.0%	6 710	21.9%	54.3%
Inventory consumed	10 260	2 549	24.8%	2 549	24.8%	128	9.7%	1 890.8%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 167	-	-	-	-	-	-	-
Interest	1 000	5 247	524.7%	5 247	524.7%	2 101	210.1%	149.8%
Contracted services	17 400	18 575	106.8%	18 575	106.8%	5 416	38.2%	243.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	-	-	-	-	-	-	-
Operational costs	10 868	4 802	44.2%	4 802	44.2%	2 533	20.6%	89.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**29 401**	**(39 405)**		**(39 405)**		**(21 504)**		
Transfers and subsidies - capital (monetary allocations)	90 708	90 326	99.6%	90 326	99.6%	17 239	14.3%	423.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**120 108**	**50 920**		**50 920**		**(4 265)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**120 108**	**50 920**		**50 920**		**(4 265)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**120 108**	**50 920**		**50 920**		**(4 265)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**120 108**	**50 920**		**50 920**		**(4 265)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**90 708**	**57 233**	**63.1%**	**57 233**	**63.1%**	**18 558**	**15.4%**	**208.4%**
National Government	90 708	57 233	63.1%	57 233	63.1%	18 558	15.4%	208.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**90 708**	**57 233**	**63.1%**	**57 233**	**63.1%**	**18 558**	**15.4%**	**208.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**90 708**	**57 233**	**63.1%**	**57 233**	**63.1%**	**18 558**	**15.4%**	**208.4%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**854**	**645**	**75.5%**	**645**	**75.5%**	**775**	**7.5%**	**(16.8%)**
Community and Social Services	854	645	75.5%	645	75.5%	775	60.8%	(16.8%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 156**	**1 139**	**11.2%**	**1 139**	**11.2%**	**4 570**	**43.9%**	**(75.1%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	10 156	1 139	11.2%	1 139	11.2%	4 570	43.9%	(75.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**79 698**	**55 448**	**69.6%**	**55 448**	**69.6%**	**13 213**	**13.2%**	**319.6%**
Energy sources	1 960	-	-	-	-	-	-	-
Water Management	54 666	53 182	97.3%	53 182	97.3%	13 213	15.9%	302.5%
Waste Water Management	23 071	2 266	9.8%	2 266	9.8%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**262 565**	**28 028**	**10.7%**	**28 028**	**10.7%**	**5 341**	**2.6%**	**424.7%**
Property rates	**21 986**	**16 342**	**74.3%**	**16 342**	**74.3%**	**3 667**	**66.7%**	**345.7%**
Service charges	21 584	10 709	49.6%	10 709	49.6%	1 507	4.9%	610.7%
Other revenue	**1 603**	**977**	**60.9%**	**977**	**60.9%**	**168**	**24.0%**	**482.0%**
Transfers and Subsidies - Operational	79 978	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	90 708	-	-	-	-	-	-	-
Interest	46 706	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(143 130)**	**-**	**-**	**-**	**-**	**(15 781)**	**13.2%**	**(100.0%)**
Suppliers and employees	(142 130)	-	-	-	-	(15 781)	13.2%	(100.0%)
Finance charges	(1 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**119 435**	**28 028**	**23.5%**	**28 028**	**23.5%**	**(10 439)**	**(12.3%)**	**(368.5%)**
Cash Flow from Investing Activities								
Receipts	**(12)**	**12**	**(100.2%)**	**12**	**(100.2%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(12)	12	(100.2%)	12	(100.2%)	-	-	(100.0%)
Payments	**(90 708)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(90 708)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(90 720)**	**12**	**-**	**12**	**-**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**28 716**	**28 040**	**97.6%**	**28 040**	**97.6%**	**(10 439)**	**(88.0%)**	**(368.6%)**
Cash/cash equivalents at the year begin:	2 986	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**31 701**	**28 040**	**88.5%**	**28 040**	**88.5%**	**(10 439)**	**(71.7%)**	**(368.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 618	4.8%	589	1.8%	471	1.4%	30 794	92.0%	33 472	7.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	539	3.0%	256	1.4%	203	1.1%	16 690	94.4%	17 687	3.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 515	5.7%	481	.8%	2 561	4.1%	55 244	89.4%	61 801	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 445	3.5%	3 901	1.9%	3 313	1.6%	195 905	93.0%	210 565	45.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 838	3.5%	2 543	1.8%	2 152	1.6%	128 229	93.1%	137 762	29.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	78	2.2%	39	1.1%	38	1.1%	3 359	95.6%	3 514	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	35	6.1%	12	2.1%	16	2.8%	503	89.0%	565	.1%	-	-	-	-
Total By Income Source	**18 068**	**3.9%**	**7 821**	**1.7%**	**8 755**	**1.9%**	**430 723**	**92.6%**	**465 366**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 035	6.2%	547	1.1%	2 005	4.1%	43 484	88.6%	49 071	10.5%	-	-	-	-
Commercial	891	5.5%	339	2.1%	459	2.9%	14 397	89.5%	16 086	3.5%	-	-	-	-
Households	14 142	3.5%	6 935	1.7%	6 291	1.6%	372 842	93.2%	400 210	86.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**18 068**	**3.9%**	**7 821**	**1.7%**	**8 755**	**1.9%**	**430 723**	**92.6%**	**465 366**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	22	66.9%	-	-	11	33.1%	32	.1%
Trade Creditors	16 022	28.1%	1 137	2.0%	2 958	5.2%	36 857	64.7%	56 974	95.1%
Auditor-General	-	-	-	-	-	-	198	100.0%	198	.3%
Other	55	2.0%	235	8.7%	1 318	48.6%	1 103	40.7%	2 711	4.5%
Total	**16 077**	**26.8%**	**1 394**	**2.3%**	**4 276**	**7.1%**	**38 169**	**63.7%**	**59 916**	**100.0%**

Contact Details

Municipal Manager	Mr Caswell Tlhokwe	053 541 0014
Financial Manager	Mr Thabo Matile	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**214 986**	**87 910**	**40.9%**	**87 910**	**40.9%**	**76 600**	**39.0%**	**14.8%**
Exchange Revenue								
Service charges - Electricity	62 262	13 013	20.9%	13 013	20.9%	15 231	28.4%	(14.6%)
Service charges - Water	5 760	1 635	28.4%	1 635	28.4%	1 414	26.5%	15.6%
Service charges - Waste Water Management	7 011	938	13.4%	938	13.4%	974	15.2%	(3.7%)
Service charges - Waste Management	4 048	1 007	24.9%	1 007	24.9%	934	25.0%	7.8%
Sale of Goods and Rendering of Services	1 140	99	8.7%	99	8.7%	(215)	(32.8%)	(146.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 300	(65)	(5.0%)	(65)	(5.0%)	15	1.2%	(520.9%)
Dividends	130	88	67.9%	88	67.9%	569	437.9%	(84.5%)
Rent on Land	600	450	75.0%	450	75.0%	419	108.8%	7.4%
Rental from Fixed Assets	490	195	39.8%	195	39.8%	301	86.6%	(35.2%)
Licence and permits	80	29	35.8%	29	35.8%	8	11.4%	258.6%
Operational Revenue	1 350	113	8.3%	113	8.3%	552	41.8%	(79.6%)
Non-Exchange Revenue								
Property rates	29 557	27 316	92.4%	27 316	92.4%	18 709	67.1%	46.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	666	18	2.7%	18	2.7%	25	4.2%	(28.5%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	100 292	41 391	41.3%	41 391	41.3%	36 262	38.4%	14.1%
Interest	300	1 684	561.2%	1 684	561.2%	1 401	498.7%	20.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**244 918**	**37 044**	**15.1%**	**37 044**	**15.1%**	**12 627**	**5.6%**	**193.4%**
Employee related costs	88 639	243	.3%	243	.3%	-	-	(100.0%)
Remuneration of councillors	6 226	-	-	-	-	-	-	-
Bulk purchases - electricity	49 933	13 634	27.3%	13 634	27.3%	1 535	2.8%	788.0%
Inventory consumed	8 801	3 360	38.2%	3 360	38.2%	3 771	22.9%	(10.9%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 000	-	-	-	-	-	-	-
Interest	2 500	3 535	141.4%	3 535	141.4%	23	1.5%	15 583.2%
Contracted services	43 174	9 602	22.2%	9 602	22.2%	5 047	19.4%	90.2%
Transfers and subsidies	15	-	-	-	-	-	-	-
Irrecoverable debts written off	13 000	-	-	-	-	7	.1%	(100.0%)
Operational costs	12 630	6 671	52.8%	6 671	52.8%	2 245	24.0%	197.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29 933)**	**50 866**		**50 866**		**63 973**		
Transfers and subsidies - capital (monetary allocations)	37 968	(13 939)	(36.7%)	(13 939)	(36.7%)	(6 992)	(19.6%)	99.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 035**	**36 927**		**36 927**		**56 981**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 035**	**36 927**		**36 927**		**56 981**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 035**	**36 927**		**36 927**		**56 981**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 035**	**36 927**		**36 927**		**56 981**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**40 838**	**41**	**.1%**	**41**	**.1%**	**1 543**	**4.0%**	**(97.3%)**
National Government	33 868	-	-	-	-	-	-	-
Provincial Government	3 000	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 868**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 970	41	1.0%	41	1.0%	1 543	39.6%	(97.3%)
Capital Expenditure Functional	**40 838**	**80**	**.2%**	**80**	**.2%**	**2 546**	**6.6%**	**(96.8%)**
Municipal governance and administration	**750**	**41**	**5.5%**	**41**	**5.5%**	**110**	**5.9%**	**(62.7%)**
Executive and Council	130	24	18.4%	24	18.4%	19	1.5%	27.3%
Finance and administration	620	17	2.8%	17	2.8%	91	15.0%	(81.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**5 376**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	5 376	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 600**	**-**	**-**	**-**	**-**	**2 432**	**56.6%**	**(100.0%)**
Planning and Development	100	-	-	-	-	10	18.7%	(100.0%)
Road Transport	2 500	-	-	-	-	2 422	57.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**32 112**	**39**	**.1%**	**39**	**.1%**	**3**	**-**	**1 127.0%**
Energy sources	7 000	-	-	-	-	-	-	-
Water Management	16 662	39	.2%	39	.2%	3	-	1 127.0%
Waste Water Management	8 400	-	-	-	-	-	-	-
Waste Management	50	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**245 912**	**179 214**	**72.9%**	**179 214**	**72.9%**	**72 125**	**31.1%**	**148.5%**
Property rates	**28 079**	**8 279**	**29.5%**	**8 279**	**29.5%**	**5 342**	**18.8%**	**55.0%**
Service charges	75 126	16 695	22.2%	16 695	22.2%	16 826	24.3%	(.8%)
Other revenue	**3 146**	**105 740**	**3 360.7%**	**105 740**	**3 360.7%**	**3 769**	**143.6%**	**2 705.3%**
Transfers and Subsidies - Operational	100 292	40 842	40.7%	40 842	40.7%	35 897	38.0%	13.8%
Transfers and Subsidies - Capital	37 968	7 616	20.1%	7 616	20.1%	10 276	28.9%	(25.9%)
Interest	1 300	42	3.3%	42	3.3%	15	1.1%	175.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(208 262)**	**(46 161)**	**22.2%**	**(46 161)**	**22.2%**	**(42 272)**	**21.2%**	**9.2%**
Suppliers and employees	(205 762)	(46 161)	22.4%	(46 161)	22.4%	(42 272)	21.3%	9.2%
Finance charges	(2 500)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**37 650**	**133 053**	**353.4%**	**133 053**	**353.4%**	**29 853**	**93.1%**	**345.7%**
Cash Flow from Investing Activities								
Receipts	**1 858**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 358	-	-	-	-	-	-	-
Payments	**(40 448)**	**(39)**	**.1%**	**(39)**	**.1%**	**(1 774)**	**4.6%**	**(97.8%)**
Capital assets	(40 448)	(39)	.1%	(39)	.1%	(1 774)	4.6%	(97.8%)
Net Cash from/(used) Investing Activities	**(38 590)**	**(39)**	**.1%**	**(39)**	**.1%**	**(1 774)**	**4.8%**	**(97.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(37)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(37)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(37)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(940)**	**133 014**	**(14 146.0%)**	**133 014**	**(14 146.0%)**	**28 041**	**(599.2%)**	**374.3%**
Cash/cash equivalents at the year begin:	21 073	10 481	49.7%	10 481	49.7%	4 734	21.0%	121.4%
Cash/cash equivalents at the year end:	**20 133**	**143 495**	**712.8%**	**143 495**	**712.8%**	**32 621**	**182.3%**	**339.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	711	3.9%	468	2.6%	421	2.3%	16 531	91.2%	18 130	9.5%	8	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 657	18.7%	1 756	9.0%	1 441	7.4%	12 731	65.0%	19 585	10.3%	19	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 689	1.8%	1 056	1.1%	21 339	23.0%	68 685	74.0%	92 770	48.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	912	3.4%	493	1.8%	448	1.7%	25 089	93.1%	26 942	14.1%	0	-	-	-
Receivables from Exchange Transactions - Waste Management	419	2.4%	383	2.1%	350	2.0%	16 662	93.5%	17 814	9.3%	12	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	598	3.9%	611	4.0%	471	3.1%	13 715	89.1%	15 394	8.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	.3%	3	2.6%	0	.1%	119	97.0%	122	.1%	(0)	(.2%)	-	-
Total By Income Source	**7 987**	**4.2%**	**4 770**	**2.5%**	**24 469**	**12.8%**	**153 532**	**80.5%**	**190 758**	**100.0%**	**39**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 402	13.6%	877	8.5%	3 072	29.8%	4 944	48.0%	10 295	5.4%	-	-	-	-
Commercial	3 918	3.5%	1 971	1.7%	19 758	17.5%	87 548	77.3%	113 195	59.3%	14	-	-	-
Households	2 667	4.0%	1 922	2.9%	1 640	2.4%	61 039	90.7%	67 268	35.3%	25	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 987**	**4.2%**	**4 770**	**2.5%**	**24 469**	**12.8%**	**153 532**	**80.5%**	**190 758**	**100.0%**	**39**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 183	6.9%	12 888	21.2%	-	-	43 647	71.9%	60 718	42.9%
Bulk Water	178	1.4%	345	2.8%	757	6.1%	11 137	89.7%	12 417	8.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	899	1.3%	1 506	2.2%	-	-	65 876	96.5%	68 281	48.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 259**	**3.7%**	**14 740**	**10.4%**	**757**	**.5%**	**120 660**	**85.3%**	**141 416**	**100.0%**

Contact Details

Municipal Manager	Mr Boitshoko Percival Dikoko	051 853 1111
Financial Manager	Mr Thabiso Joseph Matyesini	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**3 611 437**	**250 313**	**6.9%**	**250 313**	**6.9%**	**334 152**	**11.0%**	**(25.1%)**
Property rates	**412 014**	**55 829**	**13.6%**	**55 829**	**13.6%**	**52 519**	**15.9%**	**6.3%**
Service charges	1 845 025	199 518	10.8%	199 518	10.8%	202 721	14.0%	(1.6%)
Other revenue	**464 475**	**(316 636)**	**(68.2%)**	**(316 636)**	**(68.2%)**	**76 707**	**17.3%**	**(512.8%)**
Transfers and Subsidies - Operational	692 171	288 500	41.7%	288 500	41.7%	-	-	(100.0%)
Transfers and Subsidies - Capital	192 914	19 624	10.2%	19 624	10.2%	-	-	(100.0%)
Interest	4 801	3 451	71.9%	3 451	71.9%	2 206	48.0%	56.5%
Dividends	38	27	71.1%	27	71.1%	-	-	(100.0%)
Payments	**(2 898 365)**	**(934 520)**	**32.2%**	**(934 520)**	**32.2%**	**(507 619)**	**21.7%**	**84.1%**
Suppliers and employees	(2 714 481)	(934 520)	34.4%	(934 520)	34.4%	(507 619)	21.7%	84.1%
Finance charges	(183 884)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**713 072**	**(684 207)**	**(96.0%)**	**(684 207)**	**(96.0%)**	**(173 468)**	**(25.3%)**	**294.4%**
Cash Flow from Investing Activities								
Receipts	**(199 696)**	**21 641**	**(10.8%)**	**21 641**	**(10.8%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	60 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(259 255)	21 605	(8.3%)	21 605	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	(441)	37	(8.3%)	37	(8.3%)	-	-	(100.0%)
Payments	**-**	**(35 994)**	**-**	**(35 994)**	**-**	**(22 927)**	**13.0%**	**57.0%**
Capital assets	-	(35 994)	-	(35 994)	-	(22 927)	13.0%	57.0%
Net Cash from/(used) Investing Activities	**(199 696)**	**(14 352)**	**7.2%**	**(14 352)**	**7.2%**	**(22 927)**	**20.1%**	**(37.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**618**	**-**	**618**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	618	-	618	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**618**	**-**	**618**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**513 376**	**(697 941)**	**(136.0%)**	**(697 941)**	**(136.0%)**	**(196 394)**	**(29.7%)**	**255.4%**
Cash/cash equivalents at the year begin:	-	173 088	-	173 088	-	196 611	-	(12.0%)
Cash/cash equivalents at the year end:	**513 376**	**(623 732)**	**(121.5%)**	**(623 732)**	**(121.5%)**	**8 379**	**1.3%**	**(7 544.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	55 860	2.6%	57 837	2.7%	40 932	1.9%	2 005 111	92.8%	2 159 741	32.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	81 298	14.6%	32 016	5.8%	21 785	3.9%	421 382	75.7%	556 481	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 223	5.1%	22 397	3.3%	20 049	2.9%	609 581	88.7%	687 250	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 647	2.3%	19 048	2.0%	18 434	2.0%	884 523	93.7%	943 652	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 423	2.3%	11 720	2.0%	11 312	1.9%	551 457	93.8%	587 912	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 502	1.1%	1 498	1.1%	1 497	1.1%	137 673	96.8%	142 171	2.1%	-	-	-	-
Interest on Arrear Debtor Accounts	42 160	2.7%	41 945	2.7%	41 312	2.7%	1 420 594	91.9%	1 546 012	23.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	512	.7%	343	.5%	386	.5%	70 457	98.3%	71 698	1.1%	-	-	-	-
Total By Income Source	**251 626**	**3.8%**	**186 805**	**2.8%**	**155 707**	**2.3%**	**6 100 779**	**91.1%**	**6 694 917**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18 473	12.8%	11 877	8.2%	10 478	7.3%	103 689	71.7%	144 517	2.2%	-	-	-	-
Commercial	75 741	6.1%	39 007	3.1%	24 257	2.0%	1 100 641	88.8%	1 239 646	18.5%	-	-	-	-
Households	157 412	3.0%	135 921	2.6%	120 973	2.3%	4 896 450	92.2%	5 310 755	79.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**251 626**	**3.8%**	**186 805**	**2.8%**	**155 707**	**2.3%**	**6 100 779**	**91.1%**	**6 694 917**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	93 192	1.6%	129 324	2.2%	104 777	1.7%	5 665 517	94.5%	5 992 810	43.1%
Bulk Water	60 860	.8%	1 969 436	26.3%	42 503	.6%	5 418 298	72.3%	7 491 097	53.9%
PAYE deductions	14 199	100.0%	-	-	-	-	-	-	14 199	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	25 254	100.0%	-	-	-	-	-	-	25 254	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 632	3.5%	19 297	5.0%	22 524	5.9%	329 522	85.6%	384 975	2.8%
Auditor-General	2 163	79.9%	545	20.1%	-	-	-	-	2 707	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**209 299**	**1.5%**	**2 118 602**	**15.2%**	**169 804**	**1.2%**	**11 413 336**	**82.0%**	**13 911 042**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**534 054**	**50 694**	**9.5%**	**50 694**	**9.5%**	**26 715**	**5.2%**	**89.8%**
Exchange Revenue								
Service charges - Electricity	130 443	19 075	14.6%	19 075	14.6%	8 439	5.9%	126.0%
Service charges - Water	64 455	10 322	16.0%	10 322	16.0%	4 687	8.0%	120.2%
Service charges - Waste Water Management	29 725	7 269	24.5%	7 269	24.5%	3 411	14.8%	113.1%
Service charges - Waste Management	20 462	4 709	23.0%	4 709	23.0%	2 204	12.8%	113.6%
Sale of Goods and Rendering of Services	4 525	472	10.4%	472	10.4%	117	2.6%	303.4%
Agency services	2	1	48.2%	1	48.2%	0	5.4%	800.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	84 917	3 480	4.1%	3 480	4.1%	4 974	6.5%	(30.0%)
Interest earned from Current and Non Current Assets	1 122	680	60.6%	680	60.6%	101	9.0%	573.4%
Dividends	-	8	-	8	-	6	119.2%	31.7%
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	223	132	59.0%	132	59.0%	38	17.6%	242.6%
Licence and permits	0	-	-	-	-	-	-	-
Operational Revenue	236	69	29.2%	69	29.2%	34	14.6%	104.0%
Non-Exchange Revenue								
Property rates	28 099	4 461	15.9%	4 461	15.9%	2 252	7.6%	98.1%
Surcharges and Taxes	5 935	-	-	-	-	168	2.9%	(100.0%)
Fines, penalties and forfeits	86	16	18.8%	16	18.8%	1	1.0%	1 952.1%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	163 824	-	-	-	-	281	.2%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**580 614**	**106 903**	**18.4%**	**106 903**	**18.4%**	**21 671**	**4.2%**	**393.3%**
Employee related costs	181 573	39 304	21.6%	39 304	21.6%	15 313	9.6%	156.7%
Remuneration of councillors	10 086	1 996	19.8%	1 996	19.8%	766	8.1%	160.7%
Bulk purchases - electricity	81 000	33 834	41.8%	33 834	41.8%	-	-	(100.0%)
Inventory consumed	52 580	10 991	20.9%	10 991	20.9%	913	1.2%	1 103.7%
Debt impairment	125 364	-	-	-	-	-	-	-
Depreciation and amortisation	44 150	-	-	-	-	-	-	-
Interest	21 000	11 112	52.9%	11 112	52.9%	0	-	23 149 300.0%
Contracted services	26 294	7 488	28.5%	7 488	28.5%	2 981	9.7%	151.2%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	25 504	2 178	8.5%	2 178	8.5%	1 698	7.9%	28.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	13 063	-	-	-	-	-	-	-
Surplus/(Deficit)	**(46 559)**	**(56 209)**		**(56 209)**		**5 044**		
Transfers and subsidies - capital (monetary allocations)	44 590	-	-	-	-	1 122	2.6%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 969)**	**(56 209)**		**(56 209)**		**6 166**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(1 969)**	**(56 209)**		**(56 209)**		**6 166**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 969)**	**(56 209)**		**(56 209)**		**6 166**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 969)**	**(56 209)**		**(56 209)**		**6 166**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**44 590**	**11 093**	**24.9%**	**11 093**	**24.9%**	**1 014**	**2.3%**	**994.4%**
National Government	44 590	11 093	24.9%	11 093	24.9%	1 014	2.3%	994.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 590**	**11 093**	**24.9%**	**11 093**	**24.9%**	**1 014**	**2.3%**	**994.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**44 590**	**11 737**	**26.3%**	**11 737**	**26.3%**	**1 057**	**2.2%**	**1 010.6%**
Municipal governance and administration	**-**	**644**	**-**	**644**	**-**	**43**	**1.1%**	**1 391.1%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	644	-	644	-	43	1.1%	1 391.1%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 411**	**354**	**25.1%**	**354**	**25.1%**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	1 411	354	25.1%	354	25.1%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 956**	**2 414**	**16.1%**	**2 414**	**16.1%**	**1 014**	**3.9%**	**138.2%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	14 956	2 414	16.1%	2 414	16.1%	1 014	3.9%	138.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**28 222**	**8 325**	**29.5%**	**8 325**	**29.5%**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	20 222	6 258	30.9%	6 258	30.9%	-	-	(100.0%)
Waste Water Management	8 000	2 067	25.8%	2 067	25.8%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**397 534**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	**18 265**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	159 305	-	-	-	-	-	-	-
Other revenue	**11 551**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	163 824	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	44 590	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(457 914)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(457 914)	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(60 380)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(60 380)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(60 380)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 142	3.6%	4 213	2.5%	4 177	2.4%	156 533	91.5%	171 065	24.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 617	25.1%	1 464	5.5%	991	3.8%	17 306	65.6%	26 378	3.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 987	5.5%	1 742	3.2%	1 287	2.4%	48 360	88.9%	54 376	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 580	3.6%	3 159	3.2%	3 002	3.0%	89 834	90.2%	99 575	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 335	2.6%	2 152	2.4%	2 100	2.3%	83 155	92.7%	89 743	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 877	100.0%	1 877	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 645	1.9%	3 714	2.0%	5 505	2.9%	177 393	93.2%	190 256	27.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 757	4.1%	1 948	2.9%	1 633	2.4%	61 696	90.7%	68 033	9.7%	-	-	-	-
Total By Income Source	**28 063**	**4.0%**	**18 391**	**2.6%**	**18 696**	**2.7%**	**636 154**	**90.7%**	**701 304**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 460	3.0%	1 110	2.2%	1 009	2.0%	45 805	92.8%	49 384	7.0%	-	-	-	-
Commercial	7 784	13.2%	2 161	3.7%	1 556	2.6%	47 562	80.5%	59 063	8.4%	-	-	-	-
Households	18 360	3.2%	15 015	2.6%	16 066	2.8%	531 121	91.5%	580 563	82.8%	-	-	-	-
Other	459	3.7%	104	.8%	64	.5%	11 667	94.9%	12 294	1.8%	-	-	-	-
Total By Customer Group	**28 063**	**4.0%**	**18 391**	**2.6%**	**18 696**	**2.7%**	**636 154**	**90.7%**	**701 304**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	24 563	3.2%	24 796	3.2%	-	-	717 916	93.6%	767 275	68.2%
Bulk Water	-	-	-	-	-	-	254 533	100.0%	254 533	22.6%
PAYE deductions	13	100.0%	-	-	-	-	-	-	13	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4	100.0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 392	10.5%	629	.6%	6 788	6.8%	81 513	82.1%	99 323	8.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	256	6.4%	1	-	9	.2%	3 718	93.3%	3 983	.4%
Total	**35 229**	**3.1%**	**25 425**	**2.3%**	**6 797**	**.6%**	**1 057 680**	**94.0%**	**1 125 131**	**100.0%**

Contact Details

Municipal Manager	Mr Sekonyela Joseph Lehloenya	056 514 9200
Financial Manager	Mr MF LEKITLANE	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**159 413**	**63 665**	**39.9%**	**63 665**	**39.9%**	**57 000**	**36.5%**	**11.7%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	12	-	12	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	165	32	19.6%	32	19.6%	101	61.0%	(67.9%)
Interest earned from Current and Non Current Assets	5 390	807	15.0%	807	15.0%	206	7.4%	291.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	97	63	64.7%	63	64.7%	19	19.6%	231.0%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	51	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	153 761	62 752	40.8%	62 752	40.8%	56 624	37.0%	10.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**207 703**	**48 078**	**23.1%**	**48 078**	**23.1%**	**36 431**	**18.4%**	**32.0%**
Employee related costs	120 434	26 537	22.0%	26 537	22.0%	25 819	21.5%	2.8%
Remuneration of councillors	11 220	2 850	25.4%	2 850	25.4%	2 479	23.2%	15.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 462	377	15.3%	377	15.3%	383	13.0%	(1.5%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 871	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	22 356	3 999	17.9%	3 999	17.9%	2 375	11.9%	68.4%
Transfers and subsidies	17 135	9 095	53.1%	9 095	53.1%	475	3.2%	1 813.9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	28 225	5 220	18.5%	5 220	18.5%	4 900	20.6%	6.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(48 290)**	**15 587**		**15 587**		**20 570**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(48 290)**	**15 587**		**15 587**		**20 570**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(48 290)**	**15 587**		**15 587**		**20 570**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(48 290)**	**15 587**		**15 587**		**20 570**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(48 290)**	**15 587**		**15 587**		**20 570**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**7 400**	**942**	**12.7%**	**942**	**12.7%**	**79**	**.9%**	**1 086.2%**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 400	942	12.7%	942	12.7%	79	.9%	1 086.2%
Capital Expenditure Functional	**7 400**	**942**	**12.7%**	**942**	**12.7%**	**79**	**.9%**	**1 086.2%**
Municipal governance and administration	**6 800**	**851**	**12.5%**	**851**	**12.5%**	**53**	**.8%**	**1 517.8%**
Executive and Council	3 650	78	2.1%	78	2.1%	53	1.3%	47.7%
Finance and administration	3 150	774	24.6%	774	24.6%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	100	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	400	-	-	-	-	-	-	-
Economic and Environmental Services	**100**	**91**	**91.0%**	**91**	**91.0%**	**27**	**53.6%**	**239.3%**
Planning and Development	100	91	91.0%	91	91.0%	27	53.6%	239.3%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**159 248**	**66 002**	**41.4%**	**66 002**	**41.4%**	**60 600**	**38.6%**	**8.9%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**97**	**45**	**46.8%**	**45**	**46.8%**	**385**	**397.1%**	**(88.2%)**
Transfers and Subsidies - Operational	153 761	65 150	42.4%	65 150	42.4%	59 215	38.7%	10.0%
Transfers and Subsidies - Capital	-	-	-	-	-	1 000	25.0%	(100.0%)
Interest	5 390	807	15.0%	807	15.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(202 329)**	**(56 091)**	**27.7%**	**(56 091)**	**27.7%**	**(43 232)**	**23.5%**	**29.7%**
Suppliers and employees	(202 329)	(56 091)	27.7%	(56 091)	27.7%	(43 232)	23.5%	29.7%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(43 081)**	**9 911**	**(23.0%)**	**9 911**	**(23.0%)**	**17 368**	**(64.8%)**	**(42.9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**12**	**-**	**12**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	12	-	12	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(7 400)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(7 400)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(7 400)**	**12**	**(.2%)**	**12**	**(.2%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(50 481)**	**9 922**	**(19.7%)**	**9 922**	**(19.7%)**	**17 368**	**(48.8%)**	**(42.9%)**
Cash/cash equivalents at the year begin:	111 526	106 197	95.2%	106 197	95.2%	111 526	92.0%	(4.8%)
Cash/cash equivalents at the year end:	**61 045**	**116 120**	**190.2%**	**116 120**	**190.2%**	**128 894**	**150.5%**	**(9.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	15 441	100.0%	15 441	49.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	15 524	100.0%	15 523	50.1%	-	-	-	-
Total By Income Source	**(0)**	**-**	**-**	**-**	**-**	**-**	**30 965**	**100.0%**	**30 964**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	30 965	100.0%	30 964	100.0%	-	-	-	-
Total By Customer Group	**(0)**	**-**	**-**	**-**	**-**	**-**	**30 965**	**100.0%**	**30 964**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	707	100.0%	-	-	-	-	-	-	707	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**707**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**707**	**100.0%**

Contact Details

Municipal Manager	Ms Palesa Matshidiso Elizabeth Kaota	057 391 8906
Financial Manager	Mr Pantalo Kaizer Pitso	057 391 8920

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**658 565**	**218 710**	**33.2%**	**218 710**	**33.2%**	**191 324**	**31.3%**	**14.3%**
Exchange Revenue								
Service charges - Electricity	109 264	28 349	25.9%	28 349	25.9%	26 498	26.8%	7.0%
Service charges - Water	70 092	21 312	30.4%	21 312	30.4%	18 537	27.1%	15.0%
Service charges - Waste Water Management	40 258	10 649	26.5%	10 649	26.5%	9 979	25.3%	6.7%
Service charges - Waste Management	54 253	13 760	25.4%	13 760	25.4%	12 899	25.2%	6.7%
Sale of Goods and Rendering of Services	1 765	468	26.5%	468	26.5%	495	30.4%	(5.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	40 000	13 646	34.1%	13 646	34.1%	9 832	28.1%	38.8%
Interest earned from Current and Non Current Assets	3 500	2 529	72.2%	2 529	72.2%	1 283	34.7%	97.0%
Dividends	80	81	101.2%	81	101.2%	77	127.9%	5.6%
Rent on Land	1 201	384	32.0%	384	32.0%	340	1 308.9%	12.7%
Rental from Fixed Assets	75	34	45.6%	34	45.6%	26	(264.0%)	29.6%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	375	101	27.0%	101	27.0%	94	17.2%	7.3%
Non-Exchange Revenue								
Property rates	76 749	20 471	26.7%	20 471	26.7%	16 987	23.0%	20.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	119	1 192.1%	119	1 192.1%	31	13.5%	283.8%
Licences or permits	6	46	763.7%	46	763.7%	1	2.3%	3 819.6%
Transfer and subsidies - Operational	255 437	106 647	41.8%	106 647	41.8%	94 189	39.4%	13.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	5 500	-	-	-	-	-	-	-
Gains on disposal of Assets	-	114	-	114	-	54	-	112.3%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**658 500**	**179 343**	**27.2%**	**179 343**	**27.2%**	**122 925**	**20.1%**	**45.9%**
Employee related costs	235 003	58 207	24.8%	58 207	24.8%	54 421	23.8%	7.0%
Remuneration of councillors	14 641	3 441	23.5%	3 441	23.5%	3 697	29.5%	(6.9%)
Bulk purchases - electricity	123 272	32 122	26.1%	32 122	26.1%	30 276	29.2%	6.1%
Inventory consumed	23 833	2 790	11.7%	2 790	11.7%	694	5.1%	301.8%
Debt impairment	32 469	-	-	-	-	2	-	(100.0%)
Depreciation and amortisation	110 734	41 828	37.8%	41 828	37.8%	-	-	(100.0%)
Interest	2 502	1	-	1	-	176	11.3%	(99.3%)
Contracted services	25 949	5 862	22.6%	5 862	22.6%	5 397	32.1%	8.6%
Transfers and subsidies	38 952	3 789	9.7%	3 789	9.7%	9 469	64.1%	(60.0%)
Irrecoverable debts written off	20 182	17 603	87.2%	17 603	87.2%	9 300	21.1%	89.3%
Operational costs	30 963	13 699	44.2%	13 699	44.2%	9 494	37.8%	44.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**66**	**39 367**		**39 367**		**68 399**		
Transfers and subsidies - capital (monetary allocations)	220 198	26 114	11.9%	26 114	11.9%	55 685	25.2%	(53.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**220 264**	**65 481**		**65 481**		**124 084**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**220 264**	**65 481**		**65 481**		**124 084**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**220 264**	**65 481**		**65 481**		**124 084**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	65	17	26.9%	17	26.9%	18	-	(.3%)
Surplus/(Deficit) for the year	**220 329**	**65 499**		**65 499**		**124 102**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**231 198**	**23 489**	**10.2%**	**23 489**	**10.2%**	**7 039**	**3.2%**	**233.7%**
National Government	220 198	22 363	10.2%	22 363	10.2%	5 518	2.5%	305.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**220 198**	**22 363**	**10.2%**	**22 363**	**10.2%**	**5 518**	**2.5%**	**305.3%**
Borrowing	11 000	1 122	10.2%	1 122	10.2%	1 021	-	9.8%
Internally generated funds	-	4	-	4	-	500	222.1%	(99.1%)
Capital Expenditure Functional	**231 218**	**24 062**	**10.4%**	**24 062**	**10.4%**	**7 061**	**2.9%**	**240.8%**
Municipal governance and administration	**-**	**12**	**-**	**12**	**-**	**1 042**	**95.1%**	**(98.8%)**
Executive and Council	-	8	-	8	-	1 036	535.1%	(99.2%)
Finance and administration	-	4	-	4	-	6	.7%	(30.1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**11 000**	**60**	**.5%**	**60**	**.5%**	**11**	**.2%**	**459.8%**
Community and Social Services	-	60	-	60	-	-	-	(100.0%)
Sport And Recreation	11 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	11	.2%	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 000**	**110**	**2.2%**	**110**	**2.2%**	**1**	**-**	**16 551.6%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	5 000	110	2.2%	110	2.2%	1	-	16 551.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**215 218**	**23 879**	**11.1%**	**23 879**	**11.1%**	**6 007**	**2.6%**	**297.5%**
Energy sources	8 000	1 355	16.9%	1 355	16.9%	489	3.4%	177.1%
Water Management	184 173	21 695	11.8%	21 695	11.8%	5 518	2.6%	293.2%
Waste Water Management	12 025	829	6.9%	829	6.9%	-	-	(100.0%)
Waste Management	11 020	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**307 691**	**245 399**	**79.8%**	**245 399**	**79.8%**	**301 492**	**96.1%**	**(18.6%)**
Property rates	**23 852**	**11 746**	**49.2%**	**11 746**	**49.2%**	**9 828**	**35.6%**	**19.5%**
Service charges	17 042	36 748	215.6%	36 748	215.6%	33 097	(182.8%)	11.0%
Other revenue	**(15 098)**	**861**	**(5.7%)**	**861**	**(5.7%)**	**470**	**(1.3%)**	**83.0%**
Transfers and Subsidies - Operational	117 721	107 429	91.3%	107 429	91.3%	94 198	78.1%	14.0%
Transfers and Subsidies - Capital	164 173	86 373	52.6%	86 373	52.6%	162 685	73.6%	(46.9%)
Interest	-	2 243	-	2 243	-	1 213	-	84.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(462 325)**	**(82 597)**	**17.9%**	**(82 597)**	**17.9%**	**(68 525)**	**17.6%**	**20.5%**
Suppliers and employees	(429 155)	(82 597)	19.2%	(82 597)	19.2%	(68 525)	17.6%	20.5%
Finance charges	(2 502)	-	-	-	-	-	-	-
Transfers and grants	(30 668)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(154 634)**	**162 802**	**(105.3%)**	**162 802**	**(105.3%)**	**232 967**	**(308.2%)**	**(30.1%)**
Cash Flow from Investing Activities								
Receipts	**287**	**114**	**39.9%**	**114**	**39.9%**	**54**	**(1.5%)**	**112.3%**
Proceeds on disposal of PPE	-	114	-	114	-	54	-	112.3%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	287	-	-	-	-	-	-	-
Payments	**-**	**(30 250)**	**-**	**(30 250)**	**-**	**(10 249)**	**4.8%**	**195.1%**
Capital assets	-	(30 250)	-	(30 250)	-	(10 249)	4.8%	195.1%
Net Cash from/(used) Investing Activities	**287**	**(30 136)**	**(10 511.5%)**	**(30 136)**	**(10 511.5%)**	**(10 196)**	**4.7%**	**195.6%**
Cash Flow from Financing Activities								
Receipts	**(11 000)**	**-**	**-**	**-**	**-**	**(22)**	**.4%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(11 000)	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(22)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(11 000)**	**-**	**-**	**-**	**-**	**(22)**	**.3%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(165 348)**	**132 666**	**(80.2%)**	**132 666**	**(80.2%)**	**222 749**	**(74.1%)**	**(40.4%)**
Cash/cash equivalents at the year begin:	93 197	66 208	71.0%	66 208	71.0%	92 272	196.6%	(28.2%)
Cash/cash equivalents at the year end:	**(72 150)**	**198 874**	**(275.6%)**	**198 874**	**(275.6%)**	**315 946**	**(124.5%)**	**(37.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 646	4.3%	7 183	4.1%	6 689	3.8%	154 842	87.8%	176 360	28.8%	(556)	(.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 113	16.2%	2 870	9.1%	1 410	4.5%	22 130	70.2%	31 524	5.1%	(0)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 813	5.9%	3 519	4.3%	3 154	3.8%	70 736	86.0%	82 222	13.4%	(20)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 537	4.1%	3 265	3.8%	3 148	3.7%	76 303	88.5%	86 254	14.1%	(158)	(.2%)	-	-
Receivables from Exchange Transactions - Waste Management	4 592	3.9%	4 274	3.7%	4 135	3.6%	103 393	88.8%	116 394	19.0%	(240)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 749	4.1%	4 459	3.8%	4 278	3.7%	102 953	88.4%	116 439	19.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	.8%	18	.5%	18	.5%	3 748	98.3%	3 813	.6%	(196)	(5.2%)	-	-
Total By Income Source	**30 480**	**5.0%**	**25 587**	**4.2%**	**22 834**	**3.7%**	**534 105**	**87.1%**	**613 006**	**100.0%**	**(1 171)**	**(.2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 944	8.1%	2 762	7.6%	2 248	6.2%	28 399	78.1%	36 353	5.9%	0	-	-	-
Commercial	6 220	6.7%	2 833	3.1%	2 172	2.3%	81 313	87.9%	92 539	15.1%	(12)	-	-	-
Households	21 316	4.4%	19 991	4.1%	18 414	3.8%	424 392	87.7%	484 113	79.0%	(1 159)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**30 480**	**5.0%**	**25 587**	**4.2%**	**22 834**	**3.7%**	**534 105**	**87.1%**	**613 006**	**100.0%**	**(1 171)**	**(.2%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 204	100.0%	-	-	-	-	-	-	7 204	62.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	187	100.0%	-	-	-	-	-	-	187	1.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 804	66.7%	771	18.3%	1	-	627	14.9%	4 203	36.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**10 195**	**87.9%**	**771**	**6.7%**	**1**	**-**	**627**	**5.4%**	**11 595**	**100.0%**

Contact Details

Municipal Manager	Mrs N.F Malatjie	051 933 9302
Financial Manager	Mr Nicholas Lefa Moletsane	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 047 130**	**284 634**	**27.2%**	**284 634**	**27.2%**	**265 957**	**28.6%**	**7.0%**
Exchange Revenue								
Service charges - Electricity	280 454	69 854	24.9%	69 854	24.9%	67 999	27.5%	2.7%
Service charges - Water	80 560	17 272	21.4%	17 272	21.4%	17 206	25.2%	.4%
Service charges - Waste Water Management	69 179	15 356	22.2%	15 356	22.2%	14 425	24.9%	6.5%
Service charges - Waste Management	69 179	15 904	23.0%	15 904	23.0%	14 699	23.0%	8.2%
Sale of Goods and Rendering of Services	3 716	1 095	29.5%	1 095	29.5%	933	24.2%	17.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	79 072	23 446	29.7%	23 446	29.7%	16 308	33.6%	43.8%
Interest earned from Current and Non Current Assets	376	178	47.3%	178	47.3%	57	12 951.5%	212.6%
Dividends	27	13	49.6%	13	49.6%	13	92.3%	5.6%
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 492	1 873	28.8%	1 873	28.8%	1 704	30.8%	9.9%
Licence and permits	78	96	123.7%	96	123.7%	25	34.5%	283.2%
Operational Revenue	2 123	235	11.1%	235	11.1%	135	4.9%	73.9%
Non-Exchange Revenue								
Property rates	180 611	45 631	25.3%	45 631	25.3%	40 705	22.8%	12.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 903	32	1.7%	32	1.7%	117	2.6%	(73.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	241 526	88 779	36.8%	88 779	36.8%	88 123	39.6%	.7%
Interest	14 588	4 548	31.2%	4 548	31.2%	3 195	34.0%	42.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	17 246	323	1.9%	323	1.9%	313	2.0%	3.0%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 049 475**	**182 620**	**17.4%**	**182 620**	**17.4%**	**179 056**	**20.4%**	**2.0%**
Employee related costs	374 545	85 427	22.8%	85 427	22.8%	87 340	25.1%	(2.2%)
Remuneration of councillors	20 720	5 572	26.9%	5 572	26.9%	4 961	29.0%	12.3%
Bulk purchases - electricity	175 000	33 762	19.3%	33 762	19.3%	32 398	20.0%	4.2%
Inventory consumed	31 301	3 408	10.9%	3 408	10.9%	6 476	28.8%	(47.4%)
Debt impairment	56 330	-	-	-	-	-	-	-
Depreciation and amortisation	88 716	-	-	-	-	-	-	-
Interest	12 355	9 033	73.1%	9 033	73.1%	3 995	37.7%	126.1%
Contracted services	156 696	25 665	16.4%	25 665	16.4%	27 901	22.0%	(8.0%)
Transfers and subsidies	3 353	47	1.4%	47	1.4%	-	-	(100.0%)
Irrecoverable debts written off	81 309	541	.7%	541	.7%	245	.4%	120.5%
Operational costs	49 149	19 165	39.0%	19 165	39.0%	15 741	34.7%	21.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 344)**	**102 014**		**102 014**		**86 901**		
Transfers and subsidies - capital (monetary allocations)	126 184	17 069	13.5%	17 069	13.5%	17 267	16.1%	(1.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**123 840**	**119 083**		**119 083**		**104 168**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**123 840**	**119 083**		**119 083**		**104 168**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**123 840**	**119 083**		**119 083**		**104 168**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**123 840**	**119 083**		**119 083**		**104 168**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**131 484**	**5 466**	**4.2%**	**5 466**	**4.2%**	**25 177**	**19.3%**	**(78.3%)**
National Government	126 184	5 045	4.0%	5 045	4.0%	24 403	22.8%	(79.3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**126 184**	**5 045**	**4.0%**	**5 045**	**4.0%**	**24 403**	**22.8%**	**(79.3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5 300	421	7.9%	421	7.9%	774	3.3%	(45.6%)
Capital Expenditure Functional	**131 484**	**5 466**	**4.2%**	**5 466**	**4.2%**	**25 177**	**19.3%**	**(78.3%)**
Municipal governance and administration	**3 800**	**353**	**9.3%**	**353**	**9.3%**	**748**	**3.7%**	**(52.8%)**
Executive and Council	-	41	-	41	-	82	8.2%	(50.4%)
Finance and administration	3 800	312	8.2%	312	8.2%	665	3.5%	(53.1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 776**	**68**	**.4%**	**68**	**.4%**	**-**	**-**	**(100.0%)**
Planning and Development	17 776	-	-	-	-	-	-	-
Road Transport	-	68	-	68	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**109 908**	**5 045**	**4.6%**	**5 045**	**4.6%**	**24 429**	**28.8%**	**(79.3%)**
Energy sources	1 500	-	-	-	-	2	.1%	(100.0%)
Water Management	102 142	4 528	4.4%	4 528	4.4%	24 405	30.1%	(81.4%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	6 267	517	8.2%	517	8.2%	23	1.8%	2 147.5%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**901 313**	**226 274**	**25.1%**	**226 274**	**25.1%**	**228 793**	**30.1%**	**(1.1%)**
Property rates	**158 160**	**26 981**	**17.1%**	**26 981**	**17.1%**	**24 558**	**16.2%**	**9.9%**
Service charges	389 557	71 990	18.5%	71 990	18.5%	69 780	18.0%	3.2%
Other revenue	**(14 243)**	**41 095**	**(288.5%)**	**41 095**	**(288.5%)**	**134 385**	**130.4%**	**(69.4%)**
Transfers and Subsidies - Operational	238 107	86 029	36.1%	86 029	36.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	129 704	-	-	-	-	-	-	-
Interest	0	166	34 261.8%	166	34 261.8%	57	399.6%	191.7%
Dividends	27	13	49.6%	13	49.6%	13	92.3%	5.6%
Payments	**(752 677)**	**(174 475)**	**23.2%**	**(174 475)**	**23.2%**	**(196 811)**	**20.0%**	**(11.3%)**
Suppliers and employees	(752 677)	(174 475)	23.2%	(174 475)	23.2%	(196 811)	20.0%	(11.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**148 635**	**51 799**	**34.8%**	**51 799**	**34.8%**	**31 983**	**(14.4%)**	**62.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(131 484)**	**(5 466)**	**4.2%**	**(5 466)**	**4.2%**	**(25 177)**	**19.3%**	**(78.3%)**
Capital assets	(131 484)	(5 466)	4.2%	(5 466)	4.2%	(25 177)	19.3%	(78.3%)
Net Cash from/(used) Investing Activities	**(131 484)**	**(5 466)**	**4.2%**	**(5 466)**	**4.2%**	**(25 177)**	**19.3%**	**(78.3%)**
Cash Flow from Financing Activities								
Receipts	**(6 044)**	**(1 638)**	**27.1%**	**(1 638)**	**27.1%**	**(1 865)**	**25.0%**	**(12.2%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	(1 865)	25.0%	(1 865)	25.0%	(1 865)	25.0%	-
Increase (decrease) in consumer deposits	1 415	227	16.0%	227	16.0%	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(6 044)**	**(1 638)**	**27.1%**	**(1 638)**	**27.1%**	**(1 865)**	**25.0%**	**(12.2%)**
Net Increase/(Decrease) in cash held	**11 107**	**44 696**	**402.4%**	**44 696**	**402.4%**	**4 941**	**(1.4%)**	**804.6%**
Cash/cash equivalents at the year begin:	11 232	18 178	161.8%	18 178	161.8%	5 586	(49.6%)	225.4%
Cash/cash equivalents at the year end:	**22 339**	**62 939**	**281.7%**	**62 939**	**281.7%**	**15 879**	**(4.3%)**	**296.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 750	3.5%	4 563	1.4%	4 337	1.3%	316 174	93.9%	336 823	21.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 846	31.3%	2 636	3.5%	1 878	2.5%	47 867	62.8%	76 227	4.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 104	8.6%	19 822	11.2%	2 707	1.5%	138 958	78.7%	176 590	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 296	4.2%	3 709	1.7%	3 070	1.4%	207 691	92.8%	223 766	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 218	3.6%	4 589	1.6%	3 703	1.3%	266 458	93.5%	284 967	18.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	18 847	4.2%	9 202	2.1%	9 098	2.0%	407 400	91.6%	444 547	28.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 633	8.5%	886	2.1%	656	1.5%	37 577	87.9%	42 752	2.7%	-	-	-	-
Total By Income Source	**92 694**	**5.8%**	**45 406**	**2.9%**	**25 449**	**1.6%**	**1 422 124**	**89.7%**	**1 585 673**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 797	8.3%	12 818	10.8%	2 790	2.4%	92 730	78.5%	118 135	7.5%	-	-	-	-
Commercial	32 547	15.5%	10 739	5.1%	3 250	1.5%	163 849	77.9%	210 385	13.3%	-	-	-	-
Households	50 219	4.0%	21 785	1.7%	19 348	1.5%	1 161 293	92.7%	1 252 646	79.0%	-	-	-	-
Other	130	2.9%	64	1.4%	61	1.4%	4 251	94.3%	4 506	.3%	-	-	-	-
Total By Customer Group	**92 694**	**5.8%**	**45 406**	**2.9%**	**25 449**	**1.6%**	**1 422 124**	**89.7%**	**1 585 673**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	40 692	3.9%	-	-	-	-	994 464	96.1%	1 035 157	84.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 972	93.2%	1 385	6.8%	1	-	-	-	20 358	1.7%
Auditor-General	1 323	95.0%	-	-	-	-	70	5.0%	1 393	.1%
Other	15 127	9.3%	-	-	-	-	148 046	90.7%	163 173	13.4%
Total	**76 113**	**6.2%**	**1 385**	**.1%**	**1**	**-**	**1 142 581**	**93.6%**	**1 220 080**	**100.0%**

Contact Details

Municipal Manager	Mr Busa Molatseli	058 303 5732
Financial Manager	Mr Qinimuze Letlhala	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**462 441**	**162 075**	**35.0%**	**162 075**	**35.0%**	**140 463**	**31.7%**	**15.4%**
Exchange Revenue								
Service charges - Electricity	92 548	24 628	26.6%	24 628	26.6%	19 270	18.9%	27.8%
Service charges - Water	61 626	20 495	33.3%	20 495	33.3%	16 314	27.7%	25.6%
Service charges - Waste Water Management	29 612	7 516	25.4%	7 516	25.4%	9 589	33.8%	(21.6%)
Service charges - Waste Management	27 914	8 274	29.6%	8 274	29.6%	7 271	27.2%	13.8%
Sale of Goods and Rendering of Services	2 580	222	8.6%	222	8.6%	345	13.8%	(35.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	93 880	45 008	47.9%	45 008	47.9%	30 351	33.8%	48.3%
Interest earned from Current and Non Current Assets	290	253	87.1%	253	87.1%	4	1.5%	5 724.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 870	482	25.8%	482	25.8%	329	17.8%	46.5%
Licence and permits	1 138	-	-	-	-	17	-	(100.0%)
Operational Revenue	202	12	6.0%	12	6.0%	48	24.2%	(74.5%)
Non-Exchange Revenue								
Property rates	15 809	4 614	29.2%	4 614	29.2%	4 268	38.6%	8.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	546	81	14.8%	81	14.8%	2 312	1 352.7%	(96.5%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	134 425	50 492	37.6%	50 492	37.6%	50 346	41.6%	.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**631 676**	**117 293**	**18.6%**	**117 293**	**18.6%**	**124 866**	**20.6%**	**(6.1%)**
Employee related costs	160 534	40 450	25.2%	40 450	25.2%	20 908	13.8%	93.5%
Remuneration of councillors	6 841	1 895	27.7%	1 895	27.7%	938	14.5%	102.0%
Bulk purchases - electricity	92 694	31 874	34.4%	31 874	34.4%	20 583	22.8%	54.9%
Inventory consumed	27 668	1 140	4.1%	1 140	4.1%	2 069	5.1%	(44.9%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	56 000	-	-	-	-	-	-	-
Interest	32 940	15 125	45.9%	15 125	45.9%	6 018	22.7%	151.3%
Contracted services	35 000	13 571	38.8%	13 571	38.8%	12 013	48.2%	13.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	155 000	146	.1%	146	.1%	50 754	32.2%	(99.7%)
Operational costs	65 000	13 092	20.1%	13 092	20.1%	11 584	23.6%	13.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(169 235)**	**44 782**		**44 782**		**15 596**		
Transfers and subsidies - capital (monetary allocations)	185 718	20 038	10.8%	20 038	10.8%	29 066	46.6%	(31.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 483**	**64 821**		**64 821**		**44 662**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**16 483**	**64 821**		**64 821**		**44 662**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 483**	**64 821**		**64 821**		**44 662**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 483**	**64 821**		**64 821**		**44 662**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**197 218**	**30 766**	**15.6%**	**30 766**	**15.6%**	**23 023**	**42.1%**	**33.6%**
National Government	185 718	30 766	16.6%	30 766	16.6%	23 023	42.1%	33.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**185 718**	**30 766**	**16.6%**	**30 766**	**16.6%**	**23 023**	**42.1%**	**33.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	11 500	1	-	1	-	-	-	(100.0%)
Capital Expenditure Functional	**197 218**	**30 766**	**15.6%**	**30 766**	**15.6%**	**23 023**	**42.1%**	**33.6%**
Municipal governance and administration	**10 000**	**1**	**-**	**1**	**-**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	10 000	1	-	1	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**401**	**-**	**401**	**-**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	401	-	401	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**5 052**	**-**	**5 052**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	5 052	-	5 052	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**187 218**	**25 313**	**13.5%**	**25 313**	**13.5%**	**23 023**	**44.9%**	**9.9%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	29 189	24 250	83.1%	24 250	83.1%	19 010	48.1%	27.6%
Waste Water Management	29 630	1 062	3.6%	1 062	3.6%	4 013	33.9%	(73.5%)
Waste Management	128 399	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**417 228**	**129 873**	**31.1%**	**129 873**	**31.1%**	**116 475**	**41.9%**	**11.5%**
Property rates	**22 379**	**3 687**	**16.5%**	**3 687**	**16.5%**	**3 228**	**73.0%**	**14.2%**
Service charges	68 379	38 135	55.8%	38 135	55.8%	32 015	37.0%	19.1%
Other revenue	**6 328**	**1 150**	**18.2%**	**1 150**	**18.2%**	**1 387**	**38.7%**	**(17.1%)**
Transfers and Subsidies - Operational	134 425	50 874	37.8%	50 874	37.8%	51 282	42.4%	(.8%)
Transfers and Subsidies - Capital	185 718	36 028	19.4%	36 028	19.4%	28 562	45.8%	26.1%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**-**	**(40 696)**	**-**	**(40 696)**	**-**	**(66 482)**	**19.0%**	**(38.8%)**
Suppliers and employees	-	(40 696)	-	(40 696)	-	(66 482)	20.5%	(38.8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**417 228**	**89 177**	**21.4%**	**89 177**	**21.4%**	**49 993**	**(69.4%)**	**78.4%**
Cash Flow from Investing Activities								
Receipts	**(179)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	(179)	-	-	-	-	-	-	-
Payments	**(197 218)**	**(25 345)**	**12.9%**	**(25 345)**	**12.9%**	**(16 877)**	**30.8%**	**50.2%**
Capital assets	(197 218)	(25 345)	12.9%	(25 345)	12.9%	(16 877)	30.8%	50.2%
Net Cash from/(used) Investing Activities	**(197 397)**	**(25 345)**	**12.8%**	**(25 345)**	**12.8%**	**(16 877)**	**22.5%**	**50.2%**
Cash Flow from Financing Activities								
Receipts	**-**	**(41)**	**-**	**(41)**	**-**	**(24)**	**-**	**73.1%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(41)	-	(41)	-	(24)	-	73.1%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(41)**	**-**	**(41)**	**-**	**(24)**	**-**	**73.1%**
Net Increase/(Decrease) in cash held	**219 831**	**63 791**	**29.0%**	**63 791**	**29.0%**	**33 092**	**(22.5%)**	**92.8%**
Cash/cash equivalents at the year begin:	2	1 575	63 592.4%	1 575	63 592.4%	(930)	(2.1%)	(269.2%)
Cash/cash equivalents at the year end:	**219 833**	**65 737**	**29.9%**	**65 737**	**29.9%**	**32 161**	**(31.4%)**	**104.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 919	3.1%	6 843	2.7%	6 671	2.6%	234 469	91.6%	255 903	22.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 199	14.9%	4 870	10.1%	5 249	10.9%	31 011	64.2%	48 330	4.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 313	2.4%	1 065	2.0%	1 732	3.2%	50 291	92.4%	54 401	4.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 538	2.0%	2 311	1.8%	2 372	1.9%	119 229	94.3%	126 449	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 801	2.1%	2 584	1.9%	2 674	2.0%	127 106	94.0%	135 164	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	311	100.0%	311	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 500	3.0%	15 135	2.9%	14 331	2.8%	469 050	91.3%	514 016	44.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	89	.3%	22	.1%	46	.2%	28 715	99.5%	28 872	2.5%	-	-	-	-
Total By Income Source	**37 359**	**3.2%**	**32 830**	**2.8%**	**33 075**	**2.8%**	**1 060 182**	**91.1%**	**1 163 447**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 353	3.0%	3 804	2.6%	4 115	2.8%	133 398	91.6%	145 670	12.5%	-	-	-	-
Commercial	9 268	11.9%	7 246	9.3%	6 885	8.8%	54 527	70.0%	77 927	6.7%	-	-	-	-
Households	23 738	2.5%	21 779	2.3%	22 076	2.3%	872 257	92.8%	939 849	80.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**37 359**	**3.2%**	**32 830**	**2.8%**	**33 075**	**2.8%**	**1 060 182**	**91.1%**	**1 163 447**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	36 655	100.0%	-	-	-	-	-	-	36 655	5.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 619	3.5%	5 312	.8%	6 179	.9%	665 756	94.9%	701 867	95.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**61 274**	**8.3%**	**5 312**	**.7%**	**6 179**	**.8%**	**665 756**	**90.1%**	**738 522**	**100.0%**

Contact Details

Municipal Manager	Mr Solomon Mokete Nhlapo	058 863 6200
Financial Manager	Mr Jabulani Leonard Makubu	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 705 903**	**514 548**	**30.2%**	**514 548**	**30.2%**	**403 950**	**23.7%**	**27.4%**
Exchange Revenue								
Service charges - Electricity	508 227	103 132	20.3%	103 132	20.3%	15 448	3.5%	567.6%
Service charges - Water	118 471	25 794	21.8%	25 794	21.8%	25 369	12.1%	1.7%
Service charges - Waste Water Management	48 724	11 192	23.0%	11 192	23.0%	10 884	24.6%	2.8%
Service charges - Waste Management	48 518	11 561	23.8%	11 561	23.8%	10 591	24.2%	9.2%
Sale of Goods and Rendering of Services	5 918	705	11.9%	705	11.9%	546	8.2%	29.2%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 798	3 056	22.1%	3 056	22.1%	(5)	-	(62 589.5%)
Interest earned from Current and Non Current Assets	4 620	835	18.1%	835	18.1%	1 281	12.7%	(34.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 504	232	9.3%	232	9.3%	209	11.8%	10.7%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	2 889	147	5.1%	147	5.1%	272	.8%	(45.8%)
Non-Exchange Revenue								
Property rates	128 537	21 790	17.0%	21 790	17.0%	28 021	25.0%	(22.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	94	6.3%	94	6.3%	63	5.7%	49.4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	810 030	334 746	41.3%	334 746	41.3%	311 270	41.3%	7.5%
Interest	12 163	1 266	10.4%	1 266	10.4%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	4	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**2 189 723**	**554 969**	**25.3%**	**554 969**	**25.3%**	**576 993**	**27.7%**	**(3.8%)**
Employee related costs	743 437	173 181	23.3%	173 181	23.3%	202 294	30.6%	(14.4%)
Remuneration of councillors	33 085	7 554	22.8%	7 554	22.8%	7 638	25.0%	(1.1%)
Bulk purchases - electricity	565 900	290 225	51.3%	290 225	51.3%	257 167	50.8%	12.9%
Inventory consumed	58 144	4 699	8.1%	4 699	8.1%	3 603	9.8%	30.4%
Debt impairment	60 000	-	-	-	-	-	-	-
Depreciation and amortisation	153 916	-	-	-	-	-	-	-
Interest	15 144	1	-	1	-	79 417	88.1%	(100.0%)
Contracted services	210 581	24 127	11.5%	24 127	11.5%	6 465	2.9%	273.2%
Transfers and subsidies	187 200	38 894	20.8%	38 894	20.8%	11 594	6.7%	235.5%
Irrecoverable debts written off	17 000	348	2.0%	348	2.0%	-	-	(100.0%)
Operational costs	145 300	15 939	11.0%	15 939	11.0%	8 814	6.9%	80.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	16	-	-	-	-	-	-	-
Surplus/(Deficit)	**(483 820)**	**(40 421)**		**(40 421)**		**(173 043)**		
Transfers and subsidies - capital (monetary allocations)	234 059	19 583	8.4%	19 583	8.4%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(249 761)**	**(20 838)**		**(20 838)**		**(173 043)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(249 761)**	**(20 838)**		**(20 838)**		**(173 043)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(249 761)**	**(20 838)**		**(20 838)**		**(173 043)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	263 118	48 406	18.4%	48 406	18.4%	30 218	15.4%	60.2%
Surplus/(Deficit) for the year	**13 357**	**27 568**		**27 568**		**(142 825)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**280 614**	**36 457**	**13.0%**	**36 457**	**13.0%**	**22 468**	**7.6%**	**62.3%**
National Government	224 272	31 893	14.2%	31 893	14.2%	22 189	8.9%	43.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**224 272**	**31 893**	**14.2%**	**31 893**	**14.2%**	**22 189**	**8.9%**	**43.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	56 342	4 564	8.1%	4 564	8.1%	279	.6%	1 535.4%
Capital Expenditure Functional	**280 614**	**36 457**	**13.0%**	**36 457**	**13.0%**	**22 468**	**7.6%**	**62.3%**
Municipal governance and administration	**37 842**	**2 605**	**6.9%**	**2 605**	**6.9%**	**279**	**3.0%**	**833.5%**
Executive and Council	14 945	-	-	-	-	169	9.3%	(100.0%)
Finance and administration	22 897	2 605	11.4%	2 605	11.4%	110	1.4%	2 270.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**40 262**	**2 457**	**6.1%**	**2 457**	**6.1%**	**6 347**	**17.4%**	**(61.3%)**
Community and Social Services	19 407	2 457	12.7%	2 457	12.7%	6 347	24.8%	(61.3%)
Sport And Recreation	17 855	-	-	-	-	-	-	-
Public Safety	3 000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 766**	**1 597**	**10.8%**	**1 597**	**10.8%**	**987**	**2.2%**	**61.8%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	14 766	1 597	10.8%	1 597	10.8%	987	2.2%	61.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**187 743**	**29 797**	**15.9%**	**29 797**	**15.9%**	**14 855**	**7.3%**	**100.6%**
Energy sources	16 678	1 959	11.7%	1 959	11.7%	-	-	(100.0%)
Water Management	87 462	3 399	3.9%	3 399	3.9%	3 900	3.9%	(12.8%)
Waste Water Management	83 604	24 439	29.2%	24 439	29.2%	10 955	19.9%	123.1%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 532 433**	**433 952**	**28.3%**	**433 952**	**28.3%**	**326 737**	**20.2%**	**32.8%**
Property rates	**74 197**	**25 400**	**34.2%**	**25 400**	**34.2%**	**10 465**	**7.6%**	**142.7%**
Service charges	325 692	61 960	19.0%	61 960	19.0%	30 357	7.5%	104.1%
Other revenue	**78 801**	**(51 278)**	**(65.1%)**	**(51 278)**	**(65.1%)**	**(72 489)**	**(142.6%)**	**(29.3%)**
Transfers and Subsidies - Operational	810 030	337 112	41.6%	337 112	41.6%	294 974	39.1%	14.3%
Transfers and Subsidies - Capital	234 059	60 664	25.9%	60 664	25.9%	63 431	24.6%	(4.4%)
Interest	9 654	94	1.0%	94	1.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 809 919)**	**(300 949)**	**16.6%**	**(300 949)**	**16.6%**	**170 894**	**(11.0%)**	**(276.1%)**
Suppliers and employees	(1 809 919)	(300 949)	16.6%	(300 949)	16.6%	170 894	(11.0%)	(276.1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(277 486)**	**133 003**	**(47.9%)**	**133 003**	**(47.9%)**	**497 631**	**781.9%**	**(73.3%)**
Cash Flow from Investing Activities								
Receipts	**(144)**	**144**	**(100.0%)**	**144**	**(100.0%)**	**(144)**	**100.0%**	**(200.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(144)	144	(100.0%)	144	(100.0%)	(144)	100.0%	(200.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(280 614)**	**(36 457)**	**13.0%**	**(36 457)**	**13.0%**	**(22 468)**	**7.6%**	**62.3%**
Capital assets	(280 614)	(36 457)	13.0%	(36 457)	13.0%	(22 468)	7.6%	62.3%
Net Cash from/(used) Investing Activities	**(280 758)**	**(36 313)**	**12.9%**	**(36 313)**	**12.9%**	**(22 612)**	**7.7%**	**60.6%**
Cash Flow from Financing Activities								
Receipts	**313**	**91**	**29.1%**	**91**	**29.1%**	**74**	**25.1%**	**22.9%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	313	91	29.1%	91	29.1%	74	25.1%	22.9%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**313**	**91**	**29.1%**	**91**	**29.1%**	**74**	**25.1%**	**22.9%**
Net Increase/(Decrease) in cash held	**(557 932)**	**96 781**	**(17.3%)**	**96 781**	**(17.3%)**	**475 093**	**(205.9%)**	**(79.6%)**
Cash/cash equivalents at the year begin:	-	118 498	-	118 498	-	(64 264)	-	(284.4%)
Cash/cash equivalents at the year end:	**(557 932)**	**771 027**	**(138.2%)**	**771 027**	**(138.2%)**	**476 374**	**(206.5%)**	**61.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 092	1.5%	12 294	1.7%	13 296	1.8%	683 885	94.9%	720 567	29.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 376	1.7%	5 660	1.8%	5 515	1.7%	305 101	94.9%	321 652	13.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 220	1.4%	7 765	1.3%	7 390	1.2%	568 683	96.1%	592 058	24.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 011	1.5%	3 949	1.4%	4 340	1.6%	262 992	95.5%	275 293	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 047	1.5%	3 964	1.4%	4 379	1.6%	264 457	95.5%	276 847	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 285	2.0%	-	-	0	-	210 954	98.0%	215 239	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	181	.5%	161	.5%	159	.5%	32 479	98.5%	32 980	1.4%	-	-	-	-
Total By Income Source	**37 213**	**1.5%**	**33 794**	**1.4%**	**35 078**	**1.4%**	**2 328 551**	**95.6%**	**2 434 637**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 230	2.0%	8 038	1.7%	7 421	1.6%	436 879	94.7%	461 567	19.0%	-	-	-	-
Commercial	8 938	1.7%	7 204	1.3%	6 511	1.2%	511 980	95.8%	534 632	22.0%	-	-	-	-
Households	19 046	1.3%	18 551	1.3%	21 147	1.5%	1 379 693	95.9%	1 438 437	59.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**37 213**	**1.5%**	**33 794**	**1.4%**	**35 078**	**1.4%**	**2 328 551**	**95.6%**	**2 434 637**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	81 165	1.5%	125 032	2.3%	125 199	2.3%	5 131 500	93.9%	5 462 897	98.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	453	.7%	4 337	6.3%	299	.4%	64 097	92.6%	69 187	1.3%
Auditor-General	-	-	-	-	-	-	43	100.0%	43	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**81 618**	**1.5%**	**129 369**	**2.3%**	**125 498**	**2.3%**	**5 195 641**	**93.9%**	**5 532 126**	**100.0%**

Contact Details

Municipal Manager	Mr Amos Goliath	058 718 3737
Financial Manager	Mrs Jemina M Mazinyo	058 718 3709

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**249 006**	**64 138**	**25.8%**	**64 138**	**25.8%**	**57 621**	**29.1%**	**11.3%**
Exchange Revenue								
Service charges - Electricity	32 497	44	.1%	44	.1%	31	.1%	40.8%
Service charges - Water	33 051	4 527	13.7%	4 527	13.7%	2 949	28.6%	53.5%
Service charges - Waste Water Management	12 732	3 803	29.9%	3 803	29.9%	3 472	25.7%	9.5%
Service charges - Waste Management	11 118	3 431	30.9%	3 431	30.9%	3 137	26.4%	9.4%
Sale of Goods and Rendering of Services	614	25	4.1%	25	4.1%	(334)	(680.7%)	(107.5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	31 884	7 635	23.9%	7 635	23.9%	6 823	32.0%	11.9%
Interest earned from Current and Non Current Assets	822	2	.2%	2	.2%	10	1.3%	(82.2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	889	437	49.2%	437	49.2%	238	28.2%	83.9%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	1 941	584	30.1%	584	30.1%	309	16.8%	89.0%
Non-Exchange Revenue								
Property rates	19 219	9 806	51.0%	9 806	51.0%	9 429	51.2%	4.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	53	11	20.1%	11	20.1%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 188	31 952	30.7%	31 952	30.7%	31 557	32.4%	1.3%
Interest	-	1 882	-	1 882	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**250 206**	**50 568**	**20.2%**	**50 568**	**20.2%**	**33 155**	**16.8%**	**52.5%**
Employee related costs	109 292	23 616	21.6%	23 616	21.6%	22 540	24.8%	4.8%
Remuneration of councillors	7 096	1 019	14.4%	1 019	14.4%	1 857	26.9%	(45.1%)
Bulk purchases - electricity	33 556	12 506	37.3%	12 506	37.3%	913	4.7%	1 269.8%
Inventory consumed	5 179	1 558	30.1%	1 558	30.1%	1 050	29.4%	48.5%
Debt impairment	21 343	-	-	-	-	-	-	-
Depreciation and amortisation	22 396	-	-	-	-	-	-	-
Interest	5 897	2 085	35.4%	2 085	35.4%	15	.5%	13 872.2%
Contracted services	7 504	2 704	36.0%	2 704	36.0%	259	2.1%	944.8%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	37 941	7 078	18.7%	7 078	18.7%	6 522	18.7%	8.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 199)**	**13 570**		**13 570**		**24 466**		
Transfers and subsidies - capital (monetary allocations)	1 220	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21**	**13 570**		**13 570**		**24 466**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**21**	**13 570**		**13 570**		**24 466**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21**	**13 570**		**13 570**		**24 466**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21**	**13 570**		**13 570**		**24 466**		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**60 180**	**6 896**	**11.5%**	**6 896**	**11.5%**	**7 090**	**13.2%**	**(2.7%)**
National Government	60 180	6 896	11.5%	6 896	11.5%	7 090	18.3%	(2.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 180**	**6 896**	**11.5%**	**6 896**	**11.5%**	**7 090**	**18.3%**	**(2.7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**60 180**	**6 896**	**11.5%**	**6 896**	**11.5%**	**7 090**	**13.2%**	**(2.7%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 004**	**1 094**	**27.3%**	**1 094**	**27.3%**	**673**	**1.9%**	**62.5%**
Planning and Development	4 004	1 094	27.3%	1 094	27.3%	673	1.9%	62.5%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**56 176**	**5 803**	**10.3%**	**5 803**	**10.3%**	**6 417**	**38.1%**	**(9.6%)**
Energy sources	5 000	-	-	-	-	-	-	-
Water Management	2 949	1 441	48.8%	1 441	48.8%	574	37.9%	150.9%
Waste Water Management	48 227	4 362	9.0%	4 362	9.0%	5 843	38.1%	(25.3%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**156 396**	**65 205**	**41.7%**	**65 205**	**41.7%**	**56 918**	**27.9%**	**14.6%**
Property rates	**9 626**	**1 728**	**18.0%**	**1 728**	**18.0%**	**1 291**	**8.2%**	**33.8%**
Service charges	44 348	3 226	7.3%	3 226	7.3%	9 663	16.9%	(66.6%)
Other revenue	**2 281**	**3 955**	**173.4%**	**3 955**	**173.4%**	**3 347**	**210.5%**	**18.2%**
Transfers and Subsidies - Operational	98 098	37 369	38.1%	37 369	38.1%	36 328	40.6%	2.9%
Transfers and Subsidies - Capital	1 220	18 927	1 551.2%	18 927	1 551.2%	6 289	16.2%	201.0%
Interest	822	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(204 716)**	**(16 195)**	**7.9%**	**(16 195)**	**7.9%**	**(6 208)**	**3.6%**	**160.9%**
Suppliers and employees	(198 819)	(16 195)	8.1%	(16 195)	8.1%	(6 208)	3.7%	160.9%
Finance charges	(5 897)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(48 321)**	**49 010**	**(101.4%)**	**49 010**	**(101.4%)**	**50 710**	**152.1%**	**(3.4%)**
Cash Flow from Investing Activities								
Receipts	**1 013**	**115**	**11.3%**	**115**	**11.3%**	**131**	**13.4%**	**(12.2%)**
Proceeds on disposal of PPE	1 053	114	10.8%	114	10.8%	130	13.0%	(12.4%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(40)	1	(2.0%)	1	(2.0%)	1	(3.2%)	16.6%
Payments	**(60 180)**	**(8 182)**	**13.6%**	**(8 182)**	**13.6%**	**(7 117)**	**13.2%**	**15.0%**
Capital assets	(60 180)	(8 182)	13.6%	(8 182)	13.6%	(7 117)	13.2%	15.0%
Net Cash from/(used) Investing Activities	**(59 167)**	**(8 067)**	**13.6%**	**(8 067)**	**13.6%**	**(6 986)**	**13.2%**	**15.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(107 488)**	**40 943**	**(38.1%)**	**40 943**	**(38.1%)**	**43 723**	**(964.3%)**	**(6.4%)**
Cash/cash equivalents at the year begin:	(39 929)	-	-	-	-	658	23.6%	(100.0%)
Cash/cash equivalents at the year end:	**(147 417)**	**41 319**	**(28.0%)**	**41 319**	**(28.0%)**	**44 381**	**(2 537.5%)**	**(6.9%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	86	-	5 475	2.3%	5 337	2.2%	227 869	95.4%	238 766	64.2%
Bulk Water	-	-	852	.8%	870	.9%	100 390	98.3%	102 113	27.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	57	1.2%	135	2.9%	-	-	4 444	95.9%	4 636	1.2%
Auditor-General	1 005	6.4%	133	.8%	32	.2%	14 596	92.6%	15 765	4.2%
Other	89	.8%	814	7.7%	767	7.2%	8 964	84.3%	10 634	2.9%
Total	**1 237**	**.3%**	**7 409**	**2.0%**	**7 005**	**1.9%**	**356 262**	**95.8%**	**371 915**	**100.0%**

Contact Details

Municipal Manager	Mr Mrs N.F Malatjie	058 913 8314
Financial Manager	Mr Francis Ralebenya	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**424 576**	**43**	**-**	**43**	**-**	**39 152**	**11.4%**	**(99.9%)**
Exchange Revenue								
Service charges - Electricity	79 176	-	-	-	-	12 871	20.8%	(100.0%)
Service charges - Water	33 249	(1)	-	(1)	-	2 800	8.7%	(100.0%)
Service charges - Waste Water Management	35 209	4	-	4	-	5 245	16.0%	(99.9%)
Service charges - Waste Management	30 900	0	-	0	-	3 609	16.3%	(100.0%)
Sale of Goods and Rendering of Services	651	30	4.6%	30	4.6%	75	9.0%	(59.7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	93 000	(1)	-	(1)	-	10 139	17.6%	(100.0%)
Interest earned from Current and Non Current Assets	270	-	-	-	-	0	-	(100.0%)
Dividends	39	-	-	-	-	-	-	-
Rent on Land	100	-	-	-	-	-	-	-
Rental from Fixed Assets	1 080	-	-	-	-	-	-	-
Licence and permits	100	2	2.3%	2	2.3%	0	-	1 367.5%
Operational Revenue	895	3	.3%	3	.3%	113	5.7%	(97.4%)
Non-Exchange Revenue								
Property rates	23 833	-	-	-	-	3 544	14.7%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	500	5	1.0%	5	1.0%	8	5.6%	(38.3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	115 574	-	-	-	-	-	-	-
Interest	10 000	(0)	-	(0)	-	747	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**389 244**	**15 364**	**3.9%**	**15 364**	**3.9%**	**12 303**	**3.6%**	**24.9%**
Employee related costs	114 545	9 632	8.4%	9 632	8.4%	9 307	8.4%	3.5%
Remuneration of councillors	7 732	653	8.4%	653	8.4%	805	12.9%	(18.9%)
Bulk purchases - electricity	76 000	536	.7%	536	.7%	329	.5%	62.9%
Inventory consumed	10 555	1 290	12.2%	1 290	12.2%	145	1.9%	790.3%
Debt impairment	72 886	-	-	-	-	-	-	-
Depreciation and amortisation	40 675	-	-	-	-	-	-	-
Interest	3 722	177	4.8%	177	4.8%	62	.7%	188.0%
Contracted services	19 156	2 194	11.5%	2 194	11.5%	303	1.6%	624.4%
Transfers and subsidies	1 722	-	-	-	-	-	-	-
Irrecoverable debts written off	24 295	-	-	-	-	-	-	-
Operational costs	17 955	882	4.9%	882	4.9%	1 353	4.2%	(34.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**35 332**	**(15 321)**		**(15 321)**		**26 848**		
Transfers and subsidies - capital (monetary allocations)	41 196	195	.5%	195	.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**76 528**	**(15 126)**		**(15 126)**		**26 848**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**76 528**	**(15 126)**		**(15 126)**		**26 848**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**76 528**	**(15 126)**		**(15 126)**		**26 848**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**76 528**	**(15 126)**		**(15 126)**		**26 848**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**41 196**	**-**	**-**	**-**	**-**	**4 104**	**7.8%**	**(100.0%)**
National Government	41 196	-	-	-	-	4 104	8.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41 196**	**-**	**-**	**-**	**-**	**4 104**	**8.8%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**41 196**	**-**	**-**	**-**	**-**	**4 104**	**7.8%**	**(100.0%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**991**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	991	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 005**	**-**	**-**	**-**	**-**	**8**	**.1%**	**(100.0%)**
Planning and Development	-	-	-	-	-	8	.7%	(100.0%)
Road Transport	8 005	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**32 200**	**-**	**-**	**-**	**-**	**4 095**	**12.8%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	24 585	-	-	-	-	3 791	25.5%	(100.0%)
Waste Water Management	3 472	-	-	-	-	304	2.5%	(100.0%)
Waste Management	4 143	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**357 092**	**10 308**	**2.9%**	**10 308**	**2.9%**	**25 728**	**12.3%**	**(59.9%)**
Property rates	**22 848**	**2 169**	**9.5%**	**2 169**	**9.5%**	**3 581**	**21.2%**	**(39.4%)**
Service charges	136 602	7 423	5.4%	7 423	5.4%	21 703	-	(65.8%)
Other revenue	**2 519**	**716**	**28.4%**	**716**	**28.4%**	**443**	**29.5%**	**61.5%**
Transfers and Subsidies - Operational	115 574	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	41 196	-	-	-	-	-	-	-
Interest	38 354	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(210 441)**	**(20 699)**	**9.8%**	**(20 699)**	**9.8%**	**9 576**	**(2.3%)**	**(316.1%)**
Suppliers and employees	(198 277)	(20 699)	10.4%	(20 699)	10.4%	9 576	(2.4%)	(316.1%)
Finance charges	(12 164)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**146 652**	**(10 391)**	**(7.1%)**	**(10 391)**	**(7.1%)**	**35 304**	**(17.7%)**	**(129.4%)**
Cash Flow from Investing Activities								
Receipts	**(38 622)**	**3 340**	**(8.6%)**	**3 340**	**(8.6%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(39 933)	3 340	(8.4%)	3 340	(8.4%)	-	-	(100.0%)
Decrease (increase) in non-current investments	1 310	-	-	-	-	-	-	-
Payments	**41 196**	**-**	**-**	**-**	**-**	**(4 719)**	**10.1%**	**(100.0%)**
Capital assets	41 196	-	-	-	-	(4 719)	10.1%	(100.0%)
Net Cash from/(used) Investing Activities	**2 573**	**3 340**	**129.8%**	**3 340**	**129.8%**	**(4 719)**	**10.2%**	**(170.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(800)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(800)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(800)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**148 425**	**(7 051)**	**(4.8%)**	**(7 051)**	**(4.8%)**	**30 585**	**(12.4%)**	**(123.1%)**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**148 425**	**(7 051)**	**(4.8%)**	**(7 051)**	**(4.8%)**	**30 585**	**(12.8%)**	**(123.1%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Matiro Rebecca Ellen Mogopodi	051 924 0654
Financial Manager	Mr Kgojane Seleke	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**159 633**	**58 683**	**36.8%**	**58 683**	**36.8%**	**52 146**	**32.2%**	**12.5%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	10	62	615.6%	62	615.6%	88	1 354.4%	(30.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 131	1 565	37.9%	1 565	37.9%	649	31.6%	141.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	10 172	550	5.4%	550	5.4%	530	5.4%	3.8%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	145 320	56 506	38.9%	56 506	38.9%	50 879	33.9%	11.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**184 408**	**35 866**	**19.4%**	**35 866**	**19.4%**	**11 239**	**6.1%**	**219.1%**
Employee related costs	102 318	24 636	24.1%	24 636	24.1%	21 125	20.6%	16.6%
Remuneration of councillors	9 197	2 112	23.0%	2 112	23.0%	2 616	28.7%	(19.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	532	42	7.8%	42	7.8%	20	13.7%	113.0%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 357	610	14.0%	610	14.0%	725	17.6%	(15.9%)
Interest	-	-	-	-	-	-	-	-
Contracted services	28 487	3 688	12.9%	3 688	12.9%	(18 418)	(58.3%)	(120.0%)
Transfers and subsidies	11 576	1 482	12.8%	1 482	12.8%	1 472	11.4%	.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	27 941	3 296	11.8%	3 296	11.8%	3 700	16.4%	(10.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(24 775)**	**22 817**		**22 817**		**40 906**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(24 775)**	**22 817**		**22 817**		**40 906**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(24 775)**	**22 817**		**22 817**		**40 906**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(24 775)**	**22 817**		**22 817**		**40 906**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(24 775)**	**22 817**		**22 817**		**40 906**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**1 450**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 450	-	-	-	-	-	-	-
Capital Expenditure Functional	**14 802**	**116**	**.8%**	**116**	**.8%**	**209**	**5.2%**	**(44.7%)**
Municipal governance and administration	**3 610**	**116**	**3.2%**	**116**	**3.2%**	**209**	**6.6%**	**(44.7%)**
Executive and Council	800	50	6.3%	50	6.3%	18	2.3%	175.9%
Finance and administration	2 810	66	2.3%	66	2.3%	191	8.1%	(65.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 192**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	800	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	392	-	-	-	-	-	-	-
Economic and Environmental Services	**10 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	10 000	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**144 650**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**110**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	141 957	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	2 583	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(176 074)**	**2 242**	**(1.3%)**	**2 242**	**(1.3%)**	**8 314**	**5.9%**	**(73.0%)**
Suppliers and employees	(176 074)	2 242	(1.3%)	2 242	(1.3%)	8 314	5.9%	(73.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(31 424)**	**2 242**	**(7.1%)**	**2 242**	**(7.1%)**	**8 314**	**2.8%**	**(73.0%)**
Cash Flow from Investing Activities								
Receipts	**2 452**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 452	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**2 452**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(28 972)**	**2 242**	**(7.7%)**	**2 242**	**(7.7%)**	**8 314**	**2.8%**	**(73.0%)**
Cash/cash equivalents at the year begin:	28 916	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(56)**	**2 242**	**(4 027.9%)**	**2 242**	**(4 027.9%)**	**8 314**	**2.8%**	**(73.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	9 769	100.0%	9 769	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**9 769**	**100.0%**	**9 769**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9 769	100.0%	9 769	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**9 769**	**100.0%**	**9 769**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 581	100.0%	-	-	-	-	-	-	1 581	33.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38	1.3%	-	-	-	-	2 793	98.7%	2 831	60.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	133	53.5%	-	-	-	-	116	46.5%	249	5.3%
Total	**1 752**	**37.6%**	**-**	**-**	**-**	**-**	**2 909**	**62.4%**	**4 661**	**100.0%**

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Mr Duncan Mhlahlo	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 191 279**	**-**	**-**	**-**	**-**	**290 860**	**25.7%**	**(100.0%)**
Exchange Revenue								
Service charges - Electricity	450 787	-	-	-	-	98 027	22.9%	(100.0%)
Service charges - Water	186 451	-	-	-	-	32 501	18.4%	(100.0%)
Service charges - Waste Water Management	66 698	-	-	-	-	14 651	23.1%	(100.0%)
Service charges - Waste Management	46 296	-	-	-	-	10 264	23.3%	(100.0%)
Sale of Goods and Rendering of Services	8 635	-	-	-	-	1 315	15.3%	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 086	-	-	-	-	9 286	30.0%	(100.0%)
Interest earned from Current and Non Current Assets	25	-	-	-	-	-	-	-
Dividends	1 655	-	-	-	-	193	12.2%	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 003	-	-	-	-	1 816	23.9%	(100.0%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	10 743	-	-	-	-	269	2.6%	(100.0%)
Non-Exchange Revenue								
Property rates	86 281	-	-	-	-	20 510	22.9%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 974	-	-	-	-	407	8.7%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	284 237	-	-	-	-	100 399	38.3%	(100.0%)
Interest	2 843	-	-	-	-	1 005	37.2%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	565	-	-	-	-	122	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	93	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 126 989**	**-**	**-**	**-**	**-**	**136 116**	**12.4%**	**(100.0%)**
Employee related costs	396 117	-	-	-	-	87 391	23.9%	(100.0%)
Remuneration of councillors	25 032	-	-	-	-	5 603	25.2%	(100.0%)
Bulk purchases - electricity	318 545	-	-	-	-	1 648	.5%	(100.0%)
Inventory consumed	17 276	-	-	-	-	4 941	35.7%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 413	-	-	-	-	-	-	-
Interest	8 600	-	-	-	-	1 650	19.0%	(100.0%)
Contracted services	159 894	-	-	-	-	18 378	13.0%	(100.0%)
Transfers and subsidies	461	-	-	-	-	-	-	-
Irrecoverable debts written off	58 749	-	-	-	-	690	.8%	(100.0%)
Operational costs	132 846	-	-	-	-	15 864	14.7%	(100.0%)
Losses on disposal of Assets	58	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	(49)	-	(100.0%)
Surplus/(Deficit)	**64 290**	**-**		**-**		**154 744**		
Transfers and subsidies - capital (monetary allocations)	70 483	-	-	-	-	(0)	-	(100.0%)
Transfers and subsidies - capital (in-kind)	1 179	-	-	-	-	1 120	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**135 952**	**-**		**-**		**155 863**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**135 952**	**-**		**-**		**155 863**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**135 952**	**-**		**-**		**155 863**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**135 952**	**-**		**-**		**155 863**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**134 568**	**-**	**-**	**-**	**-**	**13 129**	**16.3%**	**(100.0%)**
National Government	69 481	-	-	-	-	8 504	15.9%	(100.0%)
Provincial Government	-	-	-	-	-	1 120	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	1 500	-	-	-	-	-	-	-
Transfers recognised - capital	**70 981**	**-**	**-**	**-**	**-**	**9 623**	**17.9%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	63 587	-	-	-	-	3 505	12.9%	(100.0%)
Capital Expenditure Functional	**134 568**	**-**	**-**	**-**	**-**	**13 129**	**16.3%**	**(100.0%)**
Municipal governance and administration	**12 428**	**-**	**-**	**-**	**-**	**435**	**8.1%**	**(100.0%)**
Executive and Council	252	-	-	-	-	-	-	-
Finance and administration	12 067	-	-	-	-	416	8.5%	(100.0%)
Internal audit	110	-	-	-	-	20	35.5%	(100.0%)
Community and Public Safety	**19 454**	**-**	**-**	**-**	**-**	**921**	**5.6%**	**(100.0%)**
Community and Social Services	13 368	-	-	-	-	703	8.0%	(100.0%)
Sport And Recreation	4 453	-	-	-	-	185	5.4%	(100.0%)
Public Safety	1 482	-	-	-	-	33	.9%	(100.0%)
Housing	150	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**55 315**	**-**	**-**	**-**	**-**	**2 364**	**16.4%**	**(100.0%)**
Planning and Development	750	-	-	-	-	-	-	-
Road Transport	54 415	-	-	-	-	2 364	17.3%	(100.0%)
Environmental Protection	150	-	-	-	-	-	-	-
Trading Services	**46 994**	**-**	**-**	**-**	**-**	**9 408**	**21.4%**	**(100.0%)**
Energy sources	8 060	-	-	-	-	1 191	42.8%	(100.0%)
Water Management	27 960	-	-	-	-	1 541	8.5%	(100.0%)
Waste Water Management	4 153	-	-	-	-	542	-	(100.0%)
Waste Management	6 821	-	-	-	-	6 135	26.6%	(100.0%)
Other	**377**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 299 885**	**-**	**-**	**-**	**-**	**267 902**	**21.7%**	**(100.0%)**
Property rates	**79 851**	**-**	**-**	**-**	**-**	**11 554**	**15.2%**	**(100.0%)**
Service charges	864 166	-	-	-	-	102 842	12.5%	(100.0%)
Other revenue	**(39 235)**	**-**	**-**	**-**	**-**	**123 254**	**641.4%**	**(100.0%)**
Transfers and Subsidies - Operational	283 908	-	-	-	-	2 657	1.0%	(100.0%)
Transfers and Subsidies - Capital	109 540	-	-	-	-	27 403	48.5%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	1 655	-	-	-	-	193	12.2%	(100.0%)
Payments	**(858 460)**	**-**	**-**	**-**	**-**	**(198 273)**	**24.4%**	**(100.0%)**
Suppliers and employees	(858 460)	-	-	-	-	(198 273)	24.4%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**441 425**	**-**	**-**	**-**	**-**	**69 628**	**16.6%**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**17**	**22**	**125.8%**	**22**	**125.8%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	17	22	125.8%	22	125.8%	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**(13 129)**	**16.3%**	**(100.0%)**
Capital assets	-	-	-	-	-	(13 129)	16.3%	(100.0%)
Net Cash from/(used) Investing Activities	**17**	**22**	**125.8%**	**22**	**125.8%**	**(13 129)**	**16.3%**	**(100.2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(1 937)**	**-**	**-**	**-**	**-**	**(800)**	**43.5%**	**(100.0%)**
Repayment of borrowing	(1 937)	-	-	-	-	(800)	43.5%	(100.0%)
Net Cash from/(used) Financing Activities	**(1 937)**	**-**	**-**	**-**	**-**	**(800)**	**43.5%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**439 505**	**22**	**-**	**22**	**-**	**55 700**	**16.5%**	**(100.0%)**
Cash/cash equivalents at the year begin:	(10 775)	-	-	-	-	(3 560)	34.8%	(100.0%)
Cash/cash equivalents at the year end:	**428 730**	**22**	**-**	**22**	**-**	**41 596**	**12.7%**	**(99.9%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Mncedisi Simon Mqwathi	056 216 9378
Financial Manager	Mr Thuso Marumo	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 056 344**	**209 633**	**19.8%**	**209 633**	**19.8%**	**249 704**	**26.7%**	**(16.0%)**
Exchange Revenue								
Service charges - Electricity	390 990	40 278	10.3%	40 278	10.3%	67 468	21.6%	(40.3%)
Service charges - Water	88 492	15 566	17.6%	15 566	17.6%	22 199	26.9%	(29.9%)
Service charges - Waste Water Management	71 812	14 240	19.8%	14 240	19.8%	18 390	27.0%	(22.6%)
Service charges - Waste Management	57 561	10 162	17.7%	10 162	17.7%	14 851	27.2%	(31.6%)
Sale of Goods and Rendering of Services	1 039	330	31.8%	330	31.8%	307	31.1%	7.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	46 712	21 492	46.0%	21 492	46.0%	14 949	33.7%	43.8%
Interest earned from Current and Non Current Assets	2 077	1 878	90.4%	1 878	90.4%	443	22.4%	324.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	286	91	31.8%	91	31.8%	98	36.2%	(7.3%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	669	132	19.7%	132	19.7%	1 179	185.4%	(88.8%)
Non-Exchange Revenue								
Property rates	125 698	25 300	20.1%	25 300	20.1%	28 161	23.6%	(10.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 920	16	.8%	16	.8%	20	1.1%	(19.5%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	269 087	80 148	29.8%	80 148	29.8%	81 639	32.8%	(1.8%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 133 186**	**195 608**	**17.3%**	**195 608**	**17.3%**	**225 543**	**22.3%**	**(13.3%)**
Employee related costs	280 898	70 063	24.9%	70 063	24.9%	68 250	25.6%	2.7%
Remuneration of councillors	18 056	4 074	22.6%	4 074	22.6%	4 075	23.8%	-
Bulk purchases - electricity	341 478	82 366	24.1%	82 366	24.1%	110 458	31.3%	(25.4%)
Inventory consumed	130 725	15 427	11.8%	15 427	11.8%	24 046	26.1%	(35.8%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 842	-	-	-	-	-	-	-
Interest	22 293	7 183	32.2%	7 183	32.2%	19	.1%	38 485.9%
Contracted services	36 351	9 323	25.6%	9 323	25.6%	10 399	39.6%	(10.3%)
Transfers and subsidies	180	43	23.9%	43	23.9%	43	23.9%	-
Irrecoverable debts written off	157 549	-	-	-	-	-	-	-
Operational costs	68 814	7 129	10.4%	7 129	10.4%	8 254	12.8%	(13.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(76 842)**	**14 025**		**14 025**		**24 160**		
Transfers and subsidies - capital (monetary allocations)	141 235	848	.6%	848	.6%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**64 393**	**14 873**		**14 873**		**24 160**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**64 393**	**14 873**		**14 873**		**24 160**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**64 393**	**14 873**		**14 873**		**24 160**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**64 393**	**14 873**		**14 873**		**24 160**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**153 235**	**3 930**	**2.6%**	**3 930**	**2.6%**	**13 139**	**9.7%**	**(70.1%)**
National Government	141 235	3 930	2.8%	3 930	2.8%	12 821	9.5%	(69.3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	318	-	(100.0%)
Transfers recognised - capital	**141 235**	**3 930**	**2.8%**	**3 930**	**2.8%**	**13 139**	**9.7%**	**(70.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	12 000	-	-	-	-	-	-	-
Capital Expenditure Functional	**153 235**	**3 930**	**2.6%**	**3 930**	**2.6%**	**13 139**	**9.7%**	**(70.1%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**6 500**	**-**	**-**	**-**	**-**	**318**	**14.8%**	**(100.0%)**
Community and Social Services	6 500	-	-	-	-	318	14.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 120**	**-**	**-**	**-**	**-**	**282**	**1.5%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	23 120	-	-	-	-	282	1.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**123 615**	**3 930**	**3.2%**	**3 930**	**3.2%**	**12 539**	**11.0%**	**(68.7%)**
Energy sources	30 000	-	-	-	-	-	-	-
Water Management	91 615	3 930	4.3%	3 930	4.3%	12 394	15.9%	(68.3%)
Waste Water Management	2 000	-	-	-	-	145	1.3%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 027 796**	**178 606**	**17.4%**	**178 606**	**17.4%**	**251 893**	**26.8%**	**(29.1%)**
Property rates	**108 287**	**20 683**	**19.1%**	**20 683**	**19.1%**	**17 833**	**21.3%**	**16.0%**
Service charges	446 996	59 193	13.2%	59 193	13.2%	62 571	15.3%	(5.4%)
Other revenue	**39 898**	**(10 857)**	**(27.2%)**	**(10 857)**	**(27.2%)**	**52 164**	**85.6%**	**(120.8%)**
Transfers and Subsidies - Operational	269 087	81 995	30.5%	81 995	30.5%	85 299	34.2%	(3.9%)
Transfers and Subsidies - Capital	141 235	27 000	19.1%	27 000	19.1%	33 583	24.8%	(19.6%)
Interest	22 293	592	2.7%	592	2.7%	443	22.4%	33.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(867 866)**	**(157 626)**	**18.2%**	**(157 626)**	**18.2%**	**(243 710)**	**31.6%**	**(35.3%)**
Suppliers and employees	(867 866)	(157 626)	18.2%	(157 626)	18.2%	(243 710)	31.6%	(35.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**159 931**	**20 980**	**13.1%**	**20 980**	**13.1%**	**8 183**	**4.8%**	**156.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(153 235)**	**(3 930)**	**2.6%**	**(3 930)**	**2.6%**	**(13 139)**	**9.7%**	**(70.1%)**
Capital assets	(153 235)	(3 930)	2.6%	(3 930)	2.6%	(13 139)	9.7%	(70.1%)
Net Cash from/(used) Investing Activities	**(153 235)**	**(3 930)**	**2.6%**	**(3 930)**	**2.6%**	**(13 139)**	**9.7%**	**(70.1%)**
Cash Flow from Financing Activities								
Receipts	**20**	**(18)**	**(87.5%)**	**(18)**	**(87.5%)**	**5**	**(16.3%)**	**(470.7%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	20	(18)	(87.5%)	(18)	(87.5%)	5	(16.3%)	(470.7%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**20**	**(18)**	**(87.5%)**	**(18)**	**(87.5%)**	**5**	**(16.3%)**	**(470.7%)**
Net Increase/(Decrease) in cash held	**6 716**	**17 032**	**253.6%**	**17 032**	**253.6%**	**(4 951)**	**(14.4%)**	**(444.0%)**
Cash/cash equivalents at the year begin:	3 495	46 761	1 338.1%	46 761	1 338.1%	(0)	-	(86 593 951.9%)
Cash/cash equivalents at the year end:	**10 210**	**63 751**	**624.4%**	**63 751**	**624.4%**	**946**	**1.0%**	**6 635.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 975	5.2%	6 493	2.8%	213 654	92.0%	-	-	232 122	20.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 791	11.8%	5 393	3.4%	135 619	84.9%	-	-	159 803	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 957	6.3%	4 476	2.2%	188 792	91.5%	-	-	206 226	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 604	5.7%	4 147	2.5%	154 848	91.8%	-	-	168 599	14.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 865	5.5%	2 959	2.4%	115 790	92.2%	-	-	125 613	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 618	5.5%	7 289	2.7%	244 466	91.8%	-	-	266 373	23.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(437)	2.0%	(2 044)	9.3%	(19 487)	88.7%	-	-	(21 968)	(1.9%)	-	-	-	-
Total By Income Source	**74 373**	**6.5%**	**28 714**	**2.5%**	**1 033 681**	**90.9%**	**-**	**-**	**1 136 768**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 159	6.8%	3 898	2.9%	121 506	90.3%	-	-	134 563	11.8%	-	-	-	-
Commercial	24 122	8.6%	6 564	2.3%	250 921	89.1%	-	-	281 606	24.8%	-	-	-	-
Households	41 588	5.6%	20 399	2.7%	684 062	91.7%	-	-	746 049	65.6%	-	-	-	-
Other	(496)	1.9%	(2 147)	8.4%	(22 807)	89.6%	-	-	(25 450)	(2.2%)	-	-	-	-
Total By Customer Group	**74 373**	**6.5%**	**28 714**	**2.5%**	**1 033 681**	**90.9%**	**-**	**-**	**1 136 768**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	35 186	1.8%	51 293	2.6%	-	-	1 863 586	95.6%	1 950 065	86.1%
Bulk Water	3 856	6.6%	4 362	7.4%	3 416	5.8%	47 020	80.2%	58 654	2.6%
PAYE deductions	4 173	103.1%	220	5.4%	0	-	(347)	(8.6%)	4 046	.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 214	100.0%	-	-	-	-	-	-	3 214	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 520	13.3%	6 880	8.0%	4 119	4.8%	63 922	73.9%	86 441	3.8%
Auditor-General	2 163	44.6%	1 068	22.0%	16	.3%	1 606	33.1%	4 852	.2%
Other	-	-	-	-	-	-	157 518	100.0%	157 518	7.0%
Total	**60 112**	**2.7%**	**63 822**	**2.8%**	**7 551**	**.3%**	**2 133 305**	**94.2%**	**2 264 790**	**100.0%**

Contact Details

Municipal Manager	Mr Tebogo Manele	056 816 2700
Financial Manager	Ms Keneuwe Lepesa	056 816 2700

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 789 824**	**461 464**	**25.8%**	**461 464**	**25.8%**	**404 909**	**24.2%**	**14.0%**
Exchange Revenue								
Service charges - Electricity	493 443	87 378	17.7%	87 378	17.7%	105 389	23.2%	(17.1%)
Service charges - Water	551 182	126 537	23.0%	126 537	23.0%	94 919	17.9%	33.3%
Service charges - Waste Water Management	85 615	17 139	20.0%	17 139	20.0%	12 301	13.9%	39.3%
Service charges - Waste Management	43 671	13 466	30.8%	13 466	30.8%	11 303	25.5%	19.1%
Sale of Goods and Rendering of Services	23 882	1 893	7.9%	1 893	7.9%	1 631	5.9%	16.0%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 600	25 727	56.4%	25 727	56.4%	16 341	37.7%	57.4%
Interest earned from Current and Non Current Assets	5 054	3 390	67.1%	3 390	67.1%	2 075	69.2%	63.4%
Dividends	100	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 919	1 728	25.0%	1 728	25.0%	1 610	25.5%	7.3%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	290	-	-	-	-	55	19.7%	(100.0%)
Non-Exchange Revenue								
Property rates	234 276	59 286	25.3%	59 286	25.3%	55 291	28.5%	7.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 296	49	1.1%	49	1.1%	73	.5%	(33.6%)
Licences or permits	111	1	.6%	1	.6%	2	1.9%	(68.8%)
Transfer and subsidies - Operational	283 025	118 572	41.9%	118 572	41.9%	99 839	39.3%	18.8%
Interest	9 841	5 257	53.4%	5 257	53.4%	3 134	34.8%	67.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	2 519	1 043	41.4%	1 043	41.4%	948	24.6%	10.1%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 730 883**	**291 536**	**16.8%**	**291 536**	**16.8%**	**293 767**	**17.8%**	**(.8%)**
Employee related costs	450 539	91 460	20.3%	91 460	20.3%	85 666	19.7%	6.8%
Remuneration of councillors	21 705	5 920	27.3%	5 920	27.3%	4 977	23.8%	18.9%
Bulk purchases - electricity	403 671	98 559	24.4%	98 559	24.4%	86 965	23.9%	13.3%
Inventory consumed	247 040	3 350	1.4%	3 350	1.4%	20 302	8.6%	(83.5%)
Debt impairment	284 001	69 477	24.5%	69 477	24.5%	68 716	25.0%	1.1%
Depreciation and amortisation	90 287	-	-	-	-	-	-	-
Interest	5 391	4	.1%	4	.1%	1	-	158.7%
Contracted services	121 356	12 188	10.0%	12 188	10.0%	4 119	3.5%	195.9%
Transfers and subsidies	379	155	40.8%	155	40.8%	-	-	(100.0%)
Irrecoverable debts written off	11 244	-	-	-	-	1 918	17.7%	(100.0%)
Operational costs	61 631	10 424	16.9%	10 424	16.9%	7 464	12.1%	39.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	33 640	-	-	-	-	13 639	42.2%	(100.0%)
Surplus/(Deficit)	**58 941**	**169 929**		**169 929**		**111 143**		
Transfers and subsidies - capital (monetary allocations)	100 690	6 680	6.6%	6 680	6.6%	9 836	9.3%	(32.1%)
Transfers and subsidies - capital (in-kind)	9 000	-	-	-	-	13 467	26.9%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**168 631**	**176 609**		**176 609**		**134 446**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**168 631**	**176 609**		**176 609**		**134 446**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**168 631**	**176 609**		**176 609**		**134 446**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**168 631**	**176 609**		**176 609**		**134 446**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**208 792**	**5 833**	**2.8%**	**5 833**	**2.8%**	**20 521**	**6.6%**	**(71.6%)**
National Government	109 690	5 809	5.3%	5 809	5.3%	19 861	12.7%	(70.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**109 690**	**5 809**	**5.3%**	**5 809**	**5.3%**	**19 861**	**12.7%**	**(70.8%)**
Borrowing	38 172	-	-	-	-	-	-	-
Internally generated funds	60 930	24	-	24	-	660	.9%	(96.4%)
Capital Expenditure Functional	**208 792**	**5 833**	**2.8%**	**5 833**	**2.8%**	**20 521**	**6.6%**	**(71.6%)**
Municipal governance and administration	**12 702**	**24**	**.2%**	**24**	**.2%**	**470**	**5.8%**	**(95.0%)**
Executive and Council	100	-	-	-	-	-	-	-
Finance and administration	12 602	24	.2%	24	.2%	470	6.2%	(95.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**8 170**	**668**	**8.2%**	**668**	**8.2%**	**382**	**2.7%**	**75.0%**
Community and Social Services	-	668	-	668	-	382	70.0%	75.0%
Sport And Recreation	5 027	-	-	-	-	-	-	-
Public Safety	2 599	-	-	-	-	-	-	-
Housing	544	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**60 824**	**4 480**	**7.4%**	**4 480**	**7.4%**	**757**	**.9%**	**491.9%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	60 824	4 480	7.4%	4 480	7.4%	757	.9%	491.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**127 096**	**662**	**.5%**	**662**	**.5%**	**18 913**	**9.3%**	**(96.5%)**
Energy sources	46 824	-	-	-	-	560	.7%	(100.0%)
Water Management	33 682	662	2.0%	662	2.0%	4 568	12.6%	(85.5%)
Waste Water Management	24 661	-	-	-	-	13 697	19.9%	(100.0%)
Waste Management	21 930	-	-	-	-	88	.5%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 529 362**	**515 931**	**33.7%**	**515 931**	**33.7%**	**568 702**	**36.3%**	**(9.3%)**
Property rates	**159 943**	**33 204**	**20.8%**	**33 204**	**20.8%**	**32 696**	**21.4%**	**1.6%**
Service charges	969 247	134 488	13.9%	134 488	13.9%	138 157	14.4%	(2.7%)
Other revenue	**32 550**	**205 505**	**631.4%**	**205 505**	**631.4%**	**346 918**	**831.9%**	**(40.8%)**
Transfers and Subsidies - Operational	282 025	125 564	44.5%	125 564	44.5%	11 387	4.5%	1 002.7%
Transfers and Subsidies - Capital	85 497	13 780	16.1%	13 780	16.1%	39 543	25.3%	(65.2%)
Interest	-	3 390	-	3 390	-	-	-	(100.0%)
Dividends	100	-	-	-	-	-	-	-
Payments	**(1 168 880)**	**(515 214)**	**44.1%**	**(515 214)**	**44.1%**	**(558 669)**	**43.7%**	**(7.8%)**
Suppliers and employees	(1 151 663)	(515 214)	44.7%	(515 214)	44.7%	(558 669)	44.0%	(7.8%)
Finance charges	(17 217)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**360 482**	**717**	**.2%**	**717**	**.2%**	**10 033**	**3.5%**	**(92.8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**4**	**-**	**4**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	4	-	4	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(183 237)**	**(5 833)**	**3.2%**	**(5 833)**	**3.2%**	**(20 521)**	**6.6%**	**(71.6%)**
Capital assets	(183 237)	(5 833)	3.2%	(5 833)	3.2%	(20 521)	6.6%	(71.6%)
Net Cash from/(used) Investing Activities	**(183 237)**	**(5 829)**	**3.2%**	**(5 829)**	**3.2%**	**(20 521)**	**6.7%**	**(71.6%)**
Cash Flow from Financing Activities								
Receipts	**44 000**	**304**	**.7%**	**304**	**.7%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	44 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	304	-	304	-	-	-	(100.0%)
Payments	**(4 053)**	**-**	**-**	**-**	**-**	**(38)**	**1.3%**	**(100.0%)**
Repayment of borrowing	(4 053)	-	-	-	-	(38)	1.3%	(100.0%)
Net Cash from/(used) Financing Activities	**39 947**	**304**	**.8%**	**304**	**.8%**	**(38)**	**(.1%)**	**(906.9%)**
Net Increase/(Decrease) in cash held	**217 193**	**(4 808)**	**(2.2%)**	**(4 808)**	**(2.2%)**	**(10 526)**	**(33.5%)**	**(54.3%)**
Cash/cash equivalents at the year begin:	100 318	158 041	157.5%	158 041	157.5%	112 461	170.3%	40.5%
Cash/cash equivalents at the year end:	**317 511**	**158 405**	**49.9%**	**158 405**	**49.9%**	**106 953**	**109.8%**	**48.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	115 432	6.3%	34 313	1.9%	28 959	1.6%	1 647 349	90.2%	1 826 054	60.6%	-	-	34 056	1.9%
Trade and Other Receivables from Exchange Transactions - Electricity	26 704	16.5%	8 119	5.0%	6 021	3.7%	120 690	74.7%	161 533	5.4%	-	-	13 964	8.6%
Receivables from Non-exchange Transactions - Property Rates	27 437	11.0%	10 405	4.2%	6 785	2.7%	205 631	82.2%	250 258	8.3%	-	-	12 886	5.1%
Receivables from Exchange Transactions - Waste Water Management	8 847	9.4%	2 440	2.6%	3 191	3.4%	79 879	84.7%	94 356	3.1%	-	-	5 499	5.8%
Receivables from Exchange Transactions - Waste Management	8 717	6.3%	3 517	2.5%	10 709	7.8%	114 999	83.4%	137 941	4.6%	-	-	2 822	2.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	21 646	5.5%	10 494	2.7%	12 509	3.2%	350 888	88.7%	395 537	13.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 436	2.3%	607	.4%	1 047	.7%	143 656	96.6%	148 746	4.9%	-	-	-	-
Total By Income Source	**212 218**	**7.0%**	**69 894**	**2.3%**	**69 222**	**2.3%**	**2 663 092**	**88.3%**	**3 014 426**	**100.0%**	**-**	**-**	**69 227**	**2.3%**
Debtors Age Analysis By Customer Group														
Organs of State	11 114	12.3%	6 855	7.6%	3 331	3.7%	68 733	76.3%	90 032	3.0%	-	-	-	-
Commercial	64 034	22.3%	7 385	2.6%	6 666	2.3%	209 665	72.9%	287 750	9.5%	-	-	-	-
Households	137 070	5.2%	55 655	2.1%	59 224	2.2%	2 384 695	90.4%	2 636 643	87.5%	-	-	69 227	2.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**212 218**	**7.0%**	**69 894**	**2.3%**	**69 222**	**2.3%**	**2 663 092**	**88.3%**	**3 014 426**	**100.0%**	**-**	**-**	**69 227**	**2.3%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 047	2.2%	1 191	2.5%	2 109	4.5%	42 535	90.7%	46 882	71.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 351	87.8%	738	7.8%	418	4.4%	-	-	9 508	14.5%
Auditor-General	2 207	100.0%	-	-	-	-	-	-	2 207	3.4%
Other	-	-	-	-	-	-	7 172	100.0%	7 172	10.9%
Total	**11 605**	**17.6%**	**1 929**	**2.9%**	**2 528**	**3.8%**	**49 707**	**75.6%**	**65 768**	**100.0%**

Contact Details

Municipal Manager	Mr Fusi John Motloung(Acting)	016 973 8313
Financial Manager	Mr Clive Scheepers(Acting)	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**283 101**	**95 915**	**33.9%**	**95 915**	**33.9%**	**83 413**	**29.2%**	**15.0%**
Exchange Revenue								
Service charges - Electricity	0	-	-	-	-	0	-	(100.0%)
Service charges - Water	40 616	11 551	28.4%	11 551	28.4%	7 250	18.5%	59.3%
Service charges - Waste Water Management	15 089	6 900	45.7%	6 900	45.7%	4 426	9.9%	55.9%
Service charges - Waste Management	14 855	5 286	35.6%	5 286	35.6%	4 083	22.3%	29.5%
Sale of Goods and Rendering of Services	2 854	715	25.1%	715	25.1%	227	18.9%	214.9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 233	15 082	33.3%	15 082	33.3%	11 926	57.4%	26.5%
Interest earned from Current and Non Current Assets	72	59	81.6%	59	81.6%	38	3.5%	56.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	6 580	-	-	-	-	-	-	-
Rental from Fixed Assets	312	199	63.9%	199	63.9%	86	12.7%	132.4%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	0	-	-	-	-	0	-	(100.0%)
Non-Exchange Revenue								
Property rates	25 078	7 596	30.3%	7 596	30.3%	7 211	23.8%	5.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	131	2	1.3%	2	1.3%	1	-	37.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	132 281	46 673	35.3%	46 673	35.3%	46 532	38.1%	.3%
Interest	-	1 850	-	1 850	-	1 633	-	13.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**276 899**	**28 189**	**10.2%**	**28 189**	**10.2%**	**34 082**	**12.0%**	**(17.3%)**
Employee related costs	117 873	21 860	18.5%	21 860	18.5%	25 821	19.8%	(15.3%)
Remuneration of councillors	6 626	1 831	27.6%	1 831	27.6%	1 682	14.8%	8.9%
Bulk purchases - electricity	5 300	-	-	-	-	43	.9%	(100.0%)
Inventory consumed	20 919	1 302	6.2%	1 302	6.2%	599	2.9%	117.5%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 798	-	-	-	-	-	-	-
Interest	25 000	0	-	0	-	4	-	(89.7%)
Contracted services	22 218	242	1.1%	242	1.1%	881	3.4%	(72.6%)
Transfers and subsidies	3 283	-	-	-	-	-	-	-
Irrecoverable debts written off	9 265	394	4.3%	394	4.3%	1 450	16.7%	(72.8%)
Operational costs	38 118	2 559	6.7%	2 559	6.7%	3 602	8.9%	(28.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	500	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 202**	**67 725**		**67 725**		**49 330**		
Transfers and subsidies - capital (monetary allocations)	48 511	376	.8%	376	.8%	3 096	5.6%	(87.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**54 713**	**68 101**		**68 101**		**52 427**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**54 713**	**68 101**		**68 101**		**52 427**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**54 713**	**68 101**		**68 101**		**52 427**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**54 713**	**68 101**		**68 101**		**52 427**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**57 907**	**167**	**.3%**	**167**	**.3%**	**2 791**	**4.8%**	**(94.0%)**
National Government	47 206	151	.3%	151	.3%	2 728	5.0%	(94.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 206**	**151**	**.3%**	**151**	**.3%**	**2 728**	**5.0%**	**(94.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 700	16	.1%	16	.1%	63	1.6%	(75.1%)
Capital Expenditure Functional	**57 907**	**167**	**.3%**	**167**	**.3%**	**2 791**	**4.8%**	**(94.0%)**
Municipal governance and administration	**6 900**	**16**	**.2%**	**16**	**.2%**	**63**	**1.8%**	**(75.1%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 900	16	.2%	16	.2%	63	1.8%	(75.1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	1 250	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 067**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	5 222	-	-	-	-	-	-	-
Environmental Protection	3 844	-	-	-	-	-	-	-
Trading Services	**40 690**	**151**	**.4%**	**151**	**.4%**	**2 728**	**5.7%**	**(94.5%)**
Energy sources	2 420	151	6.2%	151	6.2%	750	7.3%	(79.9%)
Water Management	38 270	-	-	-	-	1 978	5.2%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**119 860**	**54 005**	**45.1%**	**54 005**	**45.1%**	**126 190**	**105.3%**	**(57.2%)**
Property rates	**25 599**	**3 090**	**12.1%**	**3 090**	**12.1%**	**3 841**	**15.0%**	**(19.6%)**
Service charges	38 028	11 978	31.5%	11 978	31.5%	9 168	18.1%	30.6%
Other revenue	**(118 095)**	**(19 894)**	**16.8%**	**(19 894)**	**16.8%**	**50 067**	**(37.3%)**	**(139.7%)**
Transfers and Subsidies - Operational	128 231	49 550	38.6%	49 550	38.6%	49 472	41.6%	.2%
Transfers and Subsidies - Capital	46 094	9 223	20.0%	9 223	20.0%	13 604	24.6%	(32.2%)
Interest	3	59	2 169.1%	59	2 169.1%	38	188.2%	56.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(217 891)**	**(83 964)**	**38.5%**	**(83 964)**	**38.5%**	**(64 488)**	**30.3%**	**30.2%**
Suppliers and employees	(217 891)	(83 964)	38.5%	(83 964)	38.5%	(64 488)	30.3%	30.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(98 031)**	**(29 959)**	**30.6%**	**(29 959)**	**30.6%**	**61 701**	**(66.3%)**	**(148.6%)**
Cash Flow from Investing Activities								
Receipts	**(445)**	**37**	**(8.3%)**	**37**	**(8.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(445)	37	(8.3%)	37	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(57 907)**	**(167)**	**.3%**	**(167)**	**.3%**	**(2 791)**	**4.8%**	**(94.0%)**
Capital assets	(57 907)	(167)	.3%	(167)	.3%	(2 791)	4.8%	(94.0%)
Net Cash from/(used) Investing Activities	**(58 351)**	**(129)**	**.2%**	**(129)**	**.2%**	**(2 791)**	**4.8%**	**(95.4%)**
Cash Flow from Financing Activities								
Receipts	**14**	**21**	**153.6%**	**21**	**153.6%**	**44**	**315.6%**	**(51.3%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	14	21	153.6%	21	153.6%	44	315.6%	(51.3%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**14**	**21**	**153.6%**	**21**	**153.6%**	**44**	**315.6%**	**(51.3%)**
Net Increase/(Decrease) in cash held	**(156 369)**	**(30 067)**	**19.2%**	**(30 067)**	**19.2%**	**58 955**	**(38.9%)**	**(151.0%)**
Cash/cash equivalents at the year begin:	14 646	-	-	-	-	9 455	64.6%	(100.0%)
Cash/cash equivalents at the year end:	**(141 722)**	**(24 458)**	**17.3%**	**(24 458)**	**17.3%**	**(75 913)**	**55.4%**	**(67.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 326	4.6%	4 331	1.4%	3 740	1.2%	290 551	92.8%	312 948	29.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11	.4%	3	.1%	-	-	2 638	99.5%	2 653	.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(2 028)	(2.6%)	1 991	2.6%	1 578	2.0%	76 001	98.0%	77 542	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 234	2.6%	2 612	1.3%	2 070	1.0%	188 973	95.0%	198 890	19.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 003	3.1%	2 002	1.6%	1 596	1.2%	121 123	94.1%	128 724	12.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 378	4.4%	3 470	1.1%	5 839	1.9%	283 009	92.6%	305 695	29.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	957	4.9%	584	3.0%	220	1.1%	17 727	91.0%	19 488	1.9%	-	-	-	-
Total By Income Source	**35 882**	**3.4%**	**14 992**	**1.4%**	**15 043**	**1.4%**	**980 024**	**93.7%**	**1 045 941**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(49)	(.4%)	356	2.8%	326	2.6%	12 037	95.0%	12 670	1.2%	-	-	-	-
Commercial	2 391	2.7%	1 833	2.1%	1 670	1.9%	82 363	93.3%	88 256	8.4%	-	-	-	-
Households	33 540	3.5%	12 803	1.4%	13 047	1.4%	885 625	93.7%	945 015	90.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**35 882**	**3.4%**	**14 992**	**1.4%**	**15 043**	**1.4%**	**980 024**	**93.7%**	**1 045 941**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	16 977	6.8%	234 222	93.2%	251 199	22.6%
Bulk Water	-	-	25	-	6 728	1.3%	511 689	98.7%	518 441	46.6%
PAYE deductions	1 304	37.8%	1 671	48.4%	307	8.9%	168	4.9%	3 449	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 294	.7%	1 297	.7%	624	.3%	195 408	98.4%	198 624	17.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 899	3.1%	6 477	5.1%	3 324	2.6%	112 537	89.1%	126 237	11.4%
Auditor-General	147	1.2%	271	2.2%	117	.9%	11 878	95.7%	12 414	1.1%
Other	1 201	76.3%	33	2.1%	40	2.6%	300	19.1%	1 574	.1%
Total	**7 845**	**.7%**	**9 774**	**.9%**	**28 117**	**2.5%**	**1 066 202**	**95.9%**	**1 111 938**	**100.0%**

Contact Details

Municipal Manager	Mr Josie L Ralebenya	072 446 2391
Financial Manager	Mr Gcinumuzi Mgcina	058 813 9757

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**185 016**	**74 566**	**40.3%**	**74 566**	**40.3%**	**69 714**	**39.0%**	**7.0%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5	5	103.7%	5	103.7%	4	83.6%	24.0%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 000	1 521	25.3%	1 521	25.3%	440	8.8%	245.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	440	92	21.0%	92	21.0%	586	167.5%	(84.2%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	178 571	72 947	40.9%	72 947	40.9%	68 683	39.6%	6.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**183 597**	**39 875**	**21.7%**	**39 875**	**21.7%**	**38 610**	**20.1%**	**3.3%**
Employee related costs	132 785	31 163	23.5%	31 163	23.5%	29 323	22.2%	6.3%
Remuneration of councillors	8 252	1 990	24.1%	1 990	24.1%	1 949	25.9%	2.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 761	409	14.8%	409	14.8%	641	19.7%	(36.3%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 970	-	-	-	-	3	.2%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	11 230	1 083	9.6%	1 083	9.6%	1 508	9.5%	(28.2%)
Transfers and subsidies	1 930	184	9.5%	184	9.5%	339	7.2%	(45.7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	21 670	5 046	23.3%	5 046	23.3%	4 846	18.5%	4.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 419**	**34 691**		**34 691**		**31 104**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 419**	**34 691**		**34 691**		**31 104**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 419**	**34 691**		**34 691**		**31 104**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 419**	**34 691**		**34 691**		**31 104**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 419**	**34 691**		**34 691**		**31 104**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**3 100**	**13**	**.4%**	**13**	**.4%**	**522**	**39.6%**	**(97.5%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 100	13	.4%	13	.4%	522	39.6%	(97.5%)
Capital Expenditure Functional	**3 100**	**13**	**.4%**	**13**	**.4%**	**522**	**39.6%**	**(97.5%)**
Municipal governance and administration	**2 700**	**13**	**.5%**	**13**	**.5%**	**522**	**39.6%**	**(97.5%)**
Executive and Council	1 400	2	.1%	2	.1%	22	9.9%	(92.7%)
Finance and administration	1 300	11	.9%	11	.9%	501	45.5%	(97.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	400	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**183 422**	**77 908**	**42.5%**	**77 908**	**42.5%**	**68 984**	**-**	**12.9%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**(1 149)**	**742**	**(64.6%)**	**742**	**(64.6%)**	**68 984**	**-**	**(98.9%)**
Transfers and Subsidies - Operational	178 571	75 645	42.4%	75 645	42.4%	-	-	(100.0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	6 000	1 521	25.3%	1 521	25.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(178 520)**	**(54 220)**	**30.4%**	**(54 220)**	**30.4%**	**(12 491)**	**-**	**334.1%**
Suppliers and employees	(178 520)	(54 220)	30.4%	(54 220)	30.4%	(12 491)	-	334.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 902**	**23 688**	**483.2%**	**23 688**	**483.2%**	**56 492**	**-**	**(58.1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(3 100)**	**(13)**	**.4%**	**(13)**	**.4%**	**(522)**	**-**	**(97.5%)**
Capital assets	(3 100)	(13)	.4%	(13)	.4%	(522)	-	(97.5%)
Net Cash from/(used) Investing Activities	**(3 100)**	**(13)**	**.4%**	**(13)**	**.4%**	**(522)**	**-**	**(97.5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 802**	**23 675**	**1 313.8%**	**23 675**	**1 313.8%**	**55 970**	**-**	**(57.7%)**
Cash/cash equivalents at the year begin:	131 488	103 701	78.9%	103 701	78.9%	84 594	85.1%	22.6%
Cash/cash equivalents at the year end:	**133 290**	**127 376**	**95.6%**	**127 376**	**95.6%**	**140 598**	**141.4%**	**(9.4%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr S Thomas	016 970 8607
Financial Manager	Mrs Morongwa Moabelo	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**55 326 542**	**15 016 369**	**27.1%**	**15 016 369**	**27.1%**	**13 627 686**	**28.2%**	**10.2%**
Exchange Revenue								
Service charges - Electricity	22 877 694	5 980 191	26.1%	5 980 191	26.1%	5 786 519	29.3%	3.3%
Service charges - Water	6 728 439	1 608 732	23.9%	1 608 732	23.9%	1 423 012	23.4%	13.1%
Service charges - Waste Water Management	3 276 819	790 727	24.1%	790 727	24.1%	633 633	27.6%	24.8%
Service charges - Waste Management	1 810 355	418 177	23.1%	418 177	23.1%	438 572	25.5%	(4.7%)
Sale of Goods and Rendering of Services	1 524 595	388 414	25.5%	388 414	25.5%	367 626	25.0%	5.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 197 713	278 548	23.3%	278 548	23.3%	287 778	87.3%	(3.2%)
Interest earned from Current and Non Current Assets	127 166	45 014	35.4%	45 014	35.4%	17 381	21.6%	159.0%
Dividends	-	15	-	15	-	-	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	141 013	39 743	28.2%	39 743	28.2%	35 414	26.5%	12.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	49 614	55 359	111.6%	55 359	111.6%	28 713	66.2%	92.8%
Non-Exchange Revenue								
Property rates	8 175 144	2 187 388	26.8%	2 187 388	26.8%	1 852 634	24.4%	18.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	818 993	131 694	16.1%	131 694	16.1%	36 481	4.5%	261.0%
Licences or permits	325 612	94 748	29.1%	94 748	29.1%	94 033	29.0%	.8%
Transfer and subsidies - Operational	6 296 598	2 313 632	36.7%	2 313 632	36.7%	1 943 438	34.2%	19.0%
Interest	137 773	70 982	51.5%	70 982	51.5%	71 689	71.2%	(1.0%)
Fuel Levy	1 839 016	613 005	33.3%	613 005	33.3%	610 326	33.3%	.4%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	436	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**54 925 439**	**12 268 055**	**22.3%**	**12 268 055**	**22.3%**	**11 396 425**	**23.8%**	**7.6%**
Employee related costs	11 519 348	2 630 089	22.8%	2 630 089	22.8%	2 566 095	23.7%	2.5%
Remuneration of councillors	157 678	36 785	23.3%	36 785	23.3%	36 789	24.4%	-
Bulk purchases - electricity	18 143 097	4 946 266	27.3%	4 946 266	27.3%	4 622 235	30.0%	7.0%
Inventory consumed	6 507 739	1 758 481	27.0%	1 758 481	27.0%	1 125 518	20.3%	56.2%
Debt impairment	6 083 068	1 296 579	21.3%	1 296 579	21.3%	-	-	(100.0%)
Depreciation and amortisation	3 043 465	28 549	.9%	28 549	.9%	710 380	25.0%	(96.0%)
Interest	1 539 781	44 413	2.9%	44 413	2.9%	65 664	4.4%	(32.4%)
Contracted services	5 810 777	955 477	16.4%	955 477	16.4%	712 686	13.4%	34.1%
Transfers and subsidies	726 771	70 821	9.7%	70 821	9.7%	46 653	8.9%	51.8%
Irrecoverable debts written off	2 238	117 768	5 262.0%	117 768	5 262.0%	1 191 079	25.3%	(90.1%)
Operational costs	1 391 478	382 807	27.5%	382 807	27.5%	315 307	27.5%	21.4%
Losses on disposal of Assets	-	17	-	17	-	200	-	(91.3%)
Other Losses	-	4	-	4	-	3 819	-	(99.9%)
Surplus/(Deficit)	**401 103**	**2 748 314**		**2 748 314**		**2 231 261**		
Transfers and subsidies - capital (monetary allocations)	2 412 000	206 876	8.6%	206 876	8.6%	170 428	7.4%	21.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 813 104**	**2 955 191**		**2 955 191**		**2 401 688**		
Income Tax	2 223	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 810 881**	**2 955 191**		**2 955 191**		**2 401 688**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 810 881**	**2 955 191**		**2 955 191**		**2 401 688**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 810 881**	**2 955 191**		**2 955 191**		**2 401 688**		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**51 287 747**	**14 559 214**	**28.4%**	**14 559 214**	**28.4%**	**13 571 629**	**76.7%**	**7.3%**
Property rates	**7 357 629**	**1 763 725**	**24.0%**	**1 763 725**	**24.0%**	**2 055 924**	**24.0%**	**(14.2%)**
Service charges	31 487 776	7 705 245	24.5%	7 705 245	24.5%	8 153 807	26.7%	(5.5%)
Other revenue	**3 739 946**	**2 180 546**	**58.3%**	**2 180 546**	**58.3%**	**2 634 313**	**(9.4%)**	**(17.2%)**
Transfers and Subsidies - Operational	5 682 639	2 251 236	39.6%	2 251 236	39.6%	41 011	.9%	5 389.3%
Transfers and Subsidies - Capital	2 926 713	613 433	21.0%	613 433	21.0%	666 311	35.1%	(7.9%)
Interest	93 044	45 014	48.4%	45 014	48.4%	20 263	197.7%	122.1%
Dividends	-	15	-	15	-	-	-	(100.0%)
Payments	**(47 436 916)**	**(15 044 938)**	**31.7%**	**(15 044 938)**	**31.7%**	**(15 965 545)**	**45.0%**	**(5.8%)**
Suppliers and employees	(45 897 135)	(15 044 938)	32.8%	(15 044 938)	32.8%	(15 962 452)	44.9%	(5.7%)
Finance charges	(1 539 781)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	(3 093)	(12.4%)	(100.0%)
Net Cash from/(used) Operating Activities	**3 850 832**	**(485 724)**	**(12.6%)**	**(485 724)**	**(12.6%)**	**(2 393 916)**	**13.5%**	**(79.7%)**
Cash Flow from Investing Activities								
Receipts	**749 379**	**13 403**	**1.8%**	**13 403**	**1.8%**	**(11 556)**	**2.2%**	**(216.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 041)	350	(17.1%)	350	(17.1%)	(3)	.3%	(11 766.0%)
Decrease (increase) in non-current investments	751 420	13 054	1.7%	13 054	1.7%	(11 553)	2.2%	(213.0%)
Payments	**(2 767 670)**	**(217 658)**	**7.9%**	**(217 658)**	**7.9%**	**(231 586)**	**7.0%**	**(6.0%)**
Capital assets	(2 767 670)	(217 658)	7.9%	(217 658)	7.9%	(231 586)	7.0%	(6.0%)
Net Cash from/(used) Investing Activities	**(2 018 291)**	**(204 254)**	**10.1%**	**(204 254)**	**10.1%**	**(243 142)**	**6.3%**	**(16.0%)**
Cash Flow from Financing Activities								
Receipts	**75 796**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	75 796	-	-	-	-	-	-	-
Payments	**(1 725 931)**	**(85 867)**	**5.0%**	**(85 867)**	**5.0%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(1 725 931)	(85 867)	5.0%	(85 867)	5.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(1 650 135)**	**(85 867)**	**5.2%**	**(85 867)**	**5.2%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**182 406**	**(775 845)**	**(425.3%)**	**(775 845)**	**(425.3%)**	**(2 637 057)**	**13.0%**	**(70.6%)**
Cash/cash equivalents at the year begin:	1 721 143	(1 448)	(.1%)	(1 448)	(.1%)	1 080 278	67.5%	(100.1%)
Cash/cash equivalents at the year end:	**1 903 548**	**338 356**	**17.8%**	**338 356**	**17.8%**	**(1 556 780)**	**8.4%**	**(121.7%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**75 393 870**	**20 707 711**	**27.5%**	**20 707 711**	**27.5%**	**28 108 861**	**40.1%**	**(26.3%)**
Exchange Revenue								
Service charges - Electricity	23 097 508	5 174 587	22.4%	5 174 587	22.4%	5 113 473	24.0%	1.2%
Service charges - Water	9 486 608	2 342 638	24.7%	2 342 638	24.7%	2 159 168	22.1%	8.5%
Service charges - Waste Water Management	6 893 182	1 734 582	25.2%	1 734 582	25.2%	1 528 731	25.1%	13.5%
Service charges - Waste Management	2 571 163	720 898	28.0%	720 898	28.0%	612 050	25.5%	17.8%
Sale of Goods and Rendering of Services	870 667	188 674	21.7%	188 674	21.7%	145 967	14.8%	29.3%
Agency services	386 492	87 969	22.8%	87 969	22.8%	103 028	28.1%	(14.6%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	332 416	695 932	209.4%	695 932	209.4%	9 704 126	3 186.0%	(92.8%)
Interest earned from Current and Non Current Assets	174 350	25 453	14.6%	25 453	14.6%	27 436	14.2%	(7.2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	535 867	72 450	13.5%	72 450	13.5%	79 495	15.4%	(8.9%)
Licence and permits	-	696	-	696	-	730	-	(4.7%)
Operational Revenue	1 046 832	204 533	19.5%	204 533	19.5%	(72 115)	(7.0%)	(383.6%)
Non-Exchange Revenue								
Property rates	16 372 765	3 954 330	24.2%	3 954 330	24.2%	3 701 809	26.2%	6.8%
Surcharges and Taxes	302 905	74 606	24.6%	74 606	24.6%	83 164	28.9%	(10.3%)
Fines, penalties and forfeits	951 574	106 178	11.2%	106 178	11.2%	4 638	.5%	2 189.4%
Licences or permits	10 870	3 385	31.1%	3 385	31.1%	3 947	43.0%	(14.2%)
Transfer and subsidies - Operational	8 281 453	4 601 328	55.6%	4 601 328	55.6%	4 880 450	64.0%	(5.7%)
Interest	116 245	63 853	54.9%	63 853	54.9%	36 409	33.0%	75.4%
Fuel Levy	3 838 724	650 487	16.9%	650 487	16.9%	-	-	(100.0%)
Operational Revenue	118 335	-	-	-	-	-	-	-
Gains on disposal of Assets	5 914	3 028	51.2%	3 028	51.2%	(4 663)	(66.7%)	(164.9%)
Other Gains	-	2 103	-	2 103	-	1 018	-	106.5%
Discontinued Operations	-	0	-	0	-	0	-	-
Operating Expenditure	**73 299 518**	**24 263 227**	**33.1%**	**24 263 227**	**33.1%**	**19 407 107**	**27.9%**	**25.0%**
Employee related costs	19 007 361	4 693 221	24.7%	4 693 221	24.7%	4 284 930	23.3%	9.5%
Remuneration of councillors	184 542	42 734	23.2%	42 734	23.2%	43 019	23.2%	(.7%)
Bulk purchases - electricity	16 403 226	5 514 339	33.6%	5 514 339	33.6%	5 128 448	33.4%	7.5%
Inventory consumed	6 358 943	5 369 073	84.4%	5 369 073	84.4%	1 321 003	26.3%	306.4%
Debt impairment	7 983 550	1 849 175	23.2%	1 849 175	23.2%	502 141	18.5%	268.3%
Depreciation and amortisation	4 784 336	1 061 482	22.2%	1 061 482	22.2%	968 793	21.3%	9.6%
Interest	2 171 098	1 015 929	46.8%	1 015 929	46.8%	934 494	32.3%	8.7%
Contracted services	7 575 012	1 179 966	15.6%	1 179 966	15.6%	1 302 102	16.4%	(9.4%)
Transfers and subsidies	138 835	1 150 930	829.0%	1 150 930	829.0%	1 350 831	734.7%	(14.8%)
Irrecoverable debts written off	-	82 987	-	82 987	-	1 112 214	34.9%	(92.5%)
Operational costs	6 772 269	1 583 987	23.4%	1 583 987	23.4%	1 722 013	26.9%	(8.0%)
Losses on disposal of Assets	302	18 734	6 203.4%	18 734	6 203.4%	2 542	841.9%	636.9%
Other Losses	1 920 044	700 669	36.5%	700 669	36.5%	734 576	25.9%	(4.6%)
Surplus/(Deficit)	**2 094 352**	**(3 555 516)**		**(3 555 516)**		**8 701 754**		
Transfers and subsidies - capital (monetary allocations)	3 208 307	520 801	16.2%	520 801	16.2%	5 937 462	212.1%	(91.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**5 302 659**	**(3 034 715)**		**(3 034 715)**		**14 639 216**		
Income Tax	80 168	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**5 222 491**	**(3 034 715)**		**(3 034 715)**		**14 639 216**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**5 222 491**	**(3 034 715)**		**(3 034 715)**		**14 639 216**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	299 430	-	299 430	-	230 265	-	30.0%
Surplus/(Deficit) for the year	**5 222 491**	**(2 735 286)**		**(2 735 286)**		**14 869 481**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**7 642 206**	**924 276**	**12.1%**	**924 276**	**12.1%**	**843 594**	**10.9%**	**9.6%**
National Government	2 803 834	207 409	7.4%	207 409	7.4%	255 660	11.6%	(18.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	338 372	48 966	14.5%	48 966	14.5%	66 284	11.2%	(26.1%)
Transfers recognised - capital	**3 142 206**	**256 376**	**8.2%**	**256 376**	**8.2%**	**321 944**	**11.5%**	**(20.4%)**
Borrowing	2 500 000	378 582	15.1%	378 582	15.1%	288 404	15.8%	31.3%
Internally generated funds	2 000 000	289 319	14.5%	289 319	14.5%	233 247	7.5%	24.0%
Capital Expenditure Functional	**7 642 206**	**924 276**	**12.1%**	**924 276**	**12.1%**	**843 594**	**10.9%**	**9.6%**
Municipal governance and administration	**574 752**	**5 201**	**.9%**	**5 201**	**.9%**	**1 249**	**.2%**	**316.3%**
Executive and Council	31 771	154	.5%	154	.5%	925	3.3%	(83.4%)
Finance and administration	541 981	5 047	.9%	5 047	.9%	325	-	1 455.3%
Internal audit	1 000	-	-	-	-	-	-	-
Community and Public Safety	**2 506 239**	**226 947**	**9.1%**	**226 947**	**9.1%**	**237 936**	**10.8%**	**(4.6%)**
Community and Social Services	334 531	18 837	5.6%	18 837	5.6%	32 683	8.8%	(42.4%)
Sport And Recreation	21 300	3 117	14.6%	3 117	14.6%	2 090	4.8%	49.1%
Public Safety	59 000	24 234	41.1%	24 234	41.1%	170	.1%	14 127.5%
Housing	1 959 133	180 759	9.2%	180 759	9.2%	201 700	13.0%	(10.4%)
Health	132 275	-	-	-	-	1 293	1.1%	(100.0%)
Economic and Environmental Services	**2 026 762**	**150 394**	**7.4%**	**150 394**	**7.4%**	**199 183**	**8.7%**	**(24.5%)**
Planning and Development	451 194	35 039	7.8%	35 039	7.8%	49 188	8.4%	(28.8%)
Road Transport	1 553 568	115 356	7.4%	115 356	7.4%	149 995	8.9%	(23.1%)
Environmental Protection	22 000	-	-	-	-	-	-	-
Trading Services	**2 411 537**	**525 577**	**21.8%**	**525 577**	**21.8%**	**409 850**	**17.8%**	**28.2%**
Energy sources	1 247 285	251 158	20.1%	251 158	20.1%	177 306	14.4%	41.7%
Water Management	758 102	88 600	11.7%	88 600	11.7%	109 248	18.4%	(18.9%)
Waste Water Management	307 000	169 768	55.3%	169 768	55.3%	106 635	33.4%	59.2%
Waste Management	99 150	16 052	16.2%	16 052	16.2%	16 662	9.9%	(3.7%)
Other	**122 916**	**16 157**	**13.1%**	**16 157**	**13.1%**	**(4 624)**	**(3.0%)**	**(449.4%)**

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	744 138	4.2%	550 904	3.1%	399 169	2.2%	16 080 745	90.5%	17 774 957	35.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	880 185	10.3%	365 750	4.3%	341 530	4.0%	6 944 680	81.4%	8 532 145	16.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	841 421	7.1%	472 642	4.0%	408 556	3.4%	10 151 839	85.5%	11 874 458	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	440 488	5.1%	311 444	3.6%	210 038	2.4%	7 657 012	88.8%	8 618 983	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	188 479	3.8%	136 569	2.8%	113 805	2.3%	4 499 107	91.1%	4 937 960	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(5 754)	(.6%)	9 583	1.0%	9 386	.9%	986 818	98.7%	1 000 033	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(398 366)	20.8%	(150 250)	7.8%	(93 361)	4.9%	(1 274 587)	66.5%	(1 916 563)	(3.8%)	-	-	-	-
Total By Income Source	**2 690 592**	**5.3%**	**1 696 643**	**3.3%**	**1 389 123**	**2.7%**	**45 045 614**	**88.6%**	**50 821 972**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11 777	.7%	44 512	2.7%	31 233	1.9%	1 575 608	94.7%	1 663 131	3.3%	-	-	-	-
Commercial	721 980	8.8%	338 179	4.1%	246 139	3.0%	6 863 367	84.0%	8 169 665	16.1%	-	-	-	-
Households	1 956 835	4.8%	1 313 951	3.2%	1 111 751	2.7%	36 606 639	89.3%	40 989 176	80.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 690 592**	**5.3%**	**1 696 643**	**3.3%**	**1 389 123**	**2.7%**	**45 045 614**	**88.6%**	**50 821 972**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**44 704 931**	**13 559 215**	**30.3%**	**13 559 215**	**30.3%**	**12 345 354**	**29.3%**	**9.8%**
Exchange Revenue								
Service charges - Electricity	16 648 257	5 051 203	30.3%	5 051 203	30.3%	4 068 675	25.9%	24.1%
Service charges - Water	5 692 789	1 695 904	29.8%	1 695 904	29.8%	1 232 510	22.2%	37.6%
Service charges - Waste Water Management	1 714 501	530 361	30.9%	530 361	30.9%	365 949	24.3%	44.9%
Service charges - Waste Management	1 810 370	660 152	36.5%	660 152	36.5%	521 874	30.2%	26.5%
Sale of Goods and Rendering of Services	450 542	27 007	6.0%	27 007	6.0%	608 173	27.7%	(95.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	558 059	513 575	92.0%	513 575	92.0%	351 528	41.9%	46.1%
Interest earned from Current and Non Current Assets	55 048	3 575	6.5%	3 575	6.5%	19 279	36.5%	(81.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	203 700	182	.1%	182	.1%	12 007	6.5%	(98.5%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	510 097	62 768	12.3%	62 768	12.3%	129 939	27.7%	(51.7%)
Non-Exchange Revenue								
Property rates	9 627 156	2 807 707	29.2%	2 807 707	29.2%	2 163 426	23.8%	29.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	291 997	-	-	-	-	38 708	14.1%	(100.0%)
Licences or permits	43 619	13	-	13	-	7 086	13.0%	(99.8%)
Transfer and subsidies - Operational	5 112 620	1 663 988	32.5%	1 663 988	32.5%	2 826 201	62.9%	(41.1%)
Interest	357 835	-	-	-	-	-	-	-
Fuel Levy	1 628 341	542 780	33.3%	542 780	33.3%	-	-	(100.0%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**44 617 378**	**4 182 661**	**9.4%**	**4 182 661**	**9.4%**	**10 536 600**	**25.0%**	**(60.3%)**
Employee related costs	12 640 899	2 828 458	22.4%	2 828 458	22.4%	3 964 851	31.4%	(28.7%)
Remuneration of councillors	153 863	33 299	21.6%	33 299	21.6%	44 307	27.0%	(24.8%)
Bulk purchases - electricity	14 377 613	-	-	-	-	3 055 991	25.2%	(100.0%)
Inventory consumed	4 428 174	341 135	7.7%	341 135	7.7%	613 552	14.2%	(44.4%)
Debt impairment	3 073 621	-	-	-	-	757 921	32.9%	(100.0%)
Depreciation and amortisation	2 911 921	-	-	-	-	727 623	27.5%	(100.0%)
Interest	1 498 589	9	-	9	-	65 244	4.3%	(100.0%)
Contracted services	3 776 939	504 079	13.3%	504 079	13.3%	704 682	16.3%	(28.5%)
Transfers and subsidies	9 683	10 522	108.7%	10 522	108.7%	275	.7%	3 725.2%
Irrecoverable debts written off	1 563	-	-	-	-	-	-	-
Operational costs	1 744 464	465 159	26.7%	465 159	26.7%	602 153	29.1%	(22.8%)
Losses on disposal of Assets	48	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**87 553**	**9 376 554**		**9 376 554**		**1 808 754**		
Transfers and subsidies - capital (monetary allocations)	2 010 940	-	-	-	-	(53 766)	(2.6%)	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 098 493**	**9 376 554**		**9 376 554**		**1 754 988**		
Income Tax	529	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 097 964**	**9 376 554**		**9 376 554**		**1 754 988**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 097 964**	**9 376 554**		**9 376 554**		**1 754 988**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 097 964**	**9 376 554**		**9 376 554**		**1 754 988**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**2 228 222**	**82 152**	**3.7%**	**82 152**	**3.7%**	**234 039**	**8.4%**	**(64.9%)**
National Government	1 900 359	74 569	3.9%	74 569	3.9%	217 509	11.7%	(65.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	50 000	5 932	11.9%	5 932	11.9%	16 529	8.5%	(64.1%)
Transfers recognised - capital	**1 950 359**	**80 502**	**4.1%**	**80 502**	**4.1%**	**234 039**	**11.3%**	**(65.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	277 863	1 650	.6%	1 650	.6%	-	-	(100.0%)
Capital Expenditure Functional	**2 228 222**	**82 152**	**3.7%**	**82 152**	**3.7%**	**234 039**	**8.4%**	**(64.9%)**
Municipal governance and administration	**216 211**	**-**	**-**	**-**	**-**	**44 843**	**14.2%**	**(100.0%)**
Executive and Council	26 200	-	-	-	-	-	-	-
Finance and administration	190 011	-	-	-	-	44 843	14.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**319 746**	**27 825**	**8.7%**	**27 825**	**8.7%**	**77 408**	**13.2%**	**(64.1%)**
Community and Social Services	12 294	-	-	-	-	47 873	187.3%	(100.0%)
Sport And Recreation	2 000	1 650	82.5%	1 650	82.5%	-	-	(100.0%)
Public Safety	2 000	-	-	-	-	-	-	-
Housing	295 952	26 175	8.8%	26 175	8.8%	29 536	6.7%	(11.4%)
Health	7 500	-	-	-	-	-	-	-
Economic and Environmental Services	**439 455**	**36 347**	**8.3%**	**36 347**	**8.3%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	439 455	36 347	8.3%	36 347	8.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**1 252 810**	**17 979**	**1.4%**	**17 979**	**1.4%**	**111 788**	**8.5%**	**(83.9%)**
Energy sources	618 127	-	-	-	-	53 518	9.0%	(100.0%)
Water Management	297 423	17 692	5.9%	17 692	5.9%	16 529	4.3%	7.0%
Waste Water Management	319 760	287	.1%	287	.1%	41 741	12.4%	(99.3%)
Waste Management	17 500	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**7 960 575**	**2 232 361**	**28.0%**	**2 232 361**	**28.0%**	**2 121 944**	**30.3%**	**5.2%**
Exchange Revenue								
Service charges - Electricity	3 717 875	1 048 783	28.2%	1 048 783	28.2%	1 047 892	32.0%	.1%
Service charges - Water	991 315	219 099	22.1%	219 099	22.1%	239 277	27.1%	(8.4%)
Service charges - Waste Water Management	322 935	77 779	24.1%	77 779	24.1%	76 215	24.0%	2.1%
Service charges - Waste Management	229 283	47 349	20.7%	47 349	20.7%	44 876	21.5%	5.5%
Sale of Goods and Rendering of Services	49 369	8 310	16.8%	8 310	16.8%	10 844	26.1%	(23.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	128 135	31 344	24.5%	31 344	24.5%	23 737	36.6%	32.0%
Interest earned from Current and Non Current Assets	89	3 844	4 340.9%	3 844	4 340.9%	300	356.6%	1 182.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	17 448	4 138	23.7%	4 138	23.7%	4 172	70.6%	(.8%)
Licence and permits	157	51	32.5%	51	32.5%	27	43.8%	89.8%
Operational Revenue	5 105	3 705	72.6%	3 705	72.6%	4 176	10.4%	(11.3%)
Non-Exchange Revenue								
Property rates	1 209 708	295 441	24.4%	295 441	24.4%	276 115	28.5%	7.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	131 396	30 753	23.4%	30 753	23.4%	122	.1%	25 125.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 139 415	455 968	40.0%	455 968	40.0%	390 839	36.5%	16.7%
Interest	18 345	5 647	30.8%	5 647	30.8%	3 352	47.8%	68.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	151	-	151	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**7 634 265**	**2 033 613**	**26.6%**	**2 033 613**	**26.6%**	**1 590 715**	**23.3%**	**27.8%**
Employee related costs	1 533 206	315 602	20.6%	315 602	20.6%	317 068	23.7%	(.5%)
Remuneration of councillors	70 192	14 823	21.1%	14 823	21.1%	14 329	23.0%	3.4%
Bulk purchases - electricity	2 440 770	739 389	30.3%	739 389	30.3%	751 254	36.3%	(1.6%)
Inventory consumed	1 099 364	376 365	34.2%	376 365	34.2%	354 649	30.3%	6.1%
Debt impairment	1 432 374	292 023	20.4%	292 023	20.4%	-	-	(100.0%)
Depreciation and amortisation	513 349	92 105	17.9%	92 105	17.9%	-	-	(100.0%)
Interest	-	147 344	-	147 344	-	77 137	80.6%	91.0%
Contracted services	367 135	34 187	9.3%	34 187	9.3%	48 065	10.9%	(28.9%)
Transfers and subsidies	2 200	18	.8%	18	.8%	166	8.3%	(89.5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	175 673	21 662	12.3%	21 662	12.3%	28 047	12.9%	(22.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	95	-	95	-	-	-	(100.0%)
Surplus/(Deficit)	**326 310**	**198 748**		**198 748**		**531 229**		
Transfers and subsidies - capital (monetary allocations)	215 820	-	-	-	-	58	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**542 130**	**198 748**		**198 748**		**531 286**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**542 130**	**198 748**		**198 748**		**531 286**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**542 130**	**198 748**		**198 748**		**531 286**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**542 130**	**198 748**		**198 748**		**531 286**		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	540 359	7.1%	(79 488)	(1.0%)	423 544	5.5%	6 758 182	88.4%	7 642 597	83.4%
Bulk Water	1 881	.2%	58 711	5.1%	131 297	11.4%	963 940	83.4%	1 155 828	12.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 388	6.2%	2 183	.6%	20	-	337 353	93.2%	361 945	4.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**564 628**	**6.2%**	**(18 594)**	**(.2%)**	**554 860**	**6.1%**	**8 059 475**	**88.0%**	**9 160 370**	**100.0%**

Contact Details

Municipal Manager	Mr April Ntuli	087 562 1980
Financial Manager	Mr Mpfareleni 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 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 694 996**	**442 089**	**26.1%**	**442 089**	**26.1%**	**404 600**	**27.1%**	**9.3%**
Exchange Revenue								
Service charges - Electricity	601 337	138 764	23.1%	138 764	23.1%	137 419	26.2%	1.0%
Service charges - Water	274 372	64 770	23.6%	64 770	23.6%	59 137	21.8%	9.5%
Service charges - Waste Water Management	58 893	17 053	29.0%	17 053	29.0%	15 203	27.6%	12.2%
Service charges - Waste Management	59 433	15 599	26.2%	15 599	26.2%	13 897	25.0%	12.2%
Sale of Goods and Rendering of Services	7 273	2 832	38.9%	2 832	38.9%	1 593	26.3%	77.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	17 662	5 104	28.9%	5 104	28.9%	4 903	36.5%	4.1%
Interest earned from Current and Non Current Assets	21 144	9 704	45.9%	9 704	45.9%	5 425	27.0%	78.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 315	287	21.8%	287	21.8%	277	22.3%	3.7%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	3 918	580	14.8%	580	14.8%	378	10.2%	53.4%
Non-Exchange Revenue								
Property rates	321 362	80 936	25.2%	80 936	25.2%	75 754	26.3%	6.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	124 813	15 598	12.5%	15 598	12.5%	18 856	25.2%	(17.3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	193 221	87 269	45.2%	87 269	45.2%	69 372	40.1%	25.8%
Interest	10 254	3 592	35.0%	3 592	35.0%	2 435	37.8%	47.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	(47)	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 801 035**	**332 163**	**18.4%**	**332 163**	**18.4%**	**358 755**	**23.1%**	**(7.4%)**
Employee related costs	433 982	89 953	20.7%	89 953	20.7%	86 363	22.6%	4.2%
Remuneration of councillors	13 860	3 511	25.3%	3 511	25.3%	3 373	23.7%	4.1%
Bulk purchases - electricity	507 668	119 521	23.5%	119 521	23.5%	140 178	32.6%	(14.7%)
Inventory consumed	162 300	33 724	20.8%	33 724	20.8%	40 791	29.3%	(17.3%)
Debt impairment	169 656	13 326	7.9%	13 326	7.9%	17 634	13.2%	(24.4%)
Depreciation and amortisation	140 855	26 053	18.5%	26 053	18.5%	27 161	19.4%	(4.1%)
Interest	24 212	650	2.7%	650	2.7%	661	3.7%	(1.7%)
Contracted services	195 539	25 227	12.9%	25 227	12.9%	22 311	13.8%	13.1%
Transfers and subsidies	1 500	375	25.0%	375	25.0%	740	49.3%	(49.3%)
Irrecoverable debts written off	6 496	1 122	17.3%	1 122	17.3%	2 269	47.5%	(50.6%)
Operational costs	97 301	18 701	19.2%	18 701	19.2%	17 275	21.1%	8.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	47 665	-	-	-	-	-	-	-
Surplus/(Deficit)	**(106 038)**	**109 926**		**109 926**		**45 846**		
Transfers and subsidies - capital (monetary allocations)	101 140	7 465	7.4%	7 465	7.4%	5 975	5.5%	24.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(4 899)**	**117 391**		**117 391**		**51 820**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(4 899)**	**117 391**		**117 391**		**51 820**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(4 899)**	**117 391**		**117 391**		**51 820**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(4 899)**	**117 391**		**117 391**		**51 820**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**259 622**	**27 769**	**10.7%**	**27 769**	**10.7%**	**25 839**	**14.3%**	**7.5%**
National Government	84 307	13 926	16.5%	13 926	16.5%	10 745	12.4%	29.6%
Provincial Government	8 200	111	1.4%	111	1.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	4 000	1 000	25.0%	1 000	25.0%	-	-	(100.0%)
Transfers recognised - capital	**96 507**	**15 036**	**15.6%**	**15 036**	**15.6%**	**10 745**	**9.3%**	**39.9%**
Borrowing	74 780	4 708	6.3%	4 708	6.3%	9 543	48.0%	(50.7%)
Internally generated funds	88 335	8 025	9.1%	8 025	9.1%	5 551	12.1%	44.6%
Capital Expenditure Functional	**259 622**	**27 769**	**10.7%**	**27 769**	**10.7%**	**25 839**	**14.3%**	**7.5%**
Municipal governance and administration	**34 620**	**7 865**	**22.7%**	**7 865**	**22.7%**	**407**	**8.7%**	**1 831.7%**
Executive and Council	1 130	-	-	-	-	-	-	-
Finance and administration	33 490	7 865	23.5%	7 865	23.5%	407	8.7%	1 831.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**40 823**	**4 299**	**10.5%**	**4 299**	**10.5%**	**1 827**	**7.1%**	**135.3%**
Community and Social Services	7 500	111	1.5%	111	1.5%	-	-	(100.0%)
Sport And Recreation	22 208	4 164	18.7%	4 164	18.7%	155	2.7%	2 583.4%
Public Safety	11 115	24	.2%	24	.2%	1 672	12.7%	(98.6%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**47 348**	**5 164**	**10.9%**	**5 164**	**10.9%**	**8 846**	**20.0%**	**(41.6%)**
Planning and Development	10 500	4 530	43.1%	4 530	43.1%	3 031	20.8%	49.4%
Road Transport	36 848	634	1.7%	634	1.7%	5 815	19.5%	(89.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**136 831**	**10 442**	**7.6%**	**10 442**	**7.6%**	**14 759**	**13.9%**	**(29.2%)**
Energy sources	52 912	5 628	10.6%	5 628	10.6%	344	.7%	1 536.8%
Water Management	51 899	4 771	9.2%	4 771	9.2%	13 693	28.7%	(65.2%)
Waste Water Management	15 650	33	.2%	33	.2%	-	-	(100.0%)
Waste Management	16 370	10	.1%	10	.1%	722	48.1%	(98.6%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 726 284**	**1 272 432**	**73.7%**	**1 272 432**	**73.7%**	**721 402**	**51.2%**	**76.4%**
Property rates	**295 653**	**60 930**	**20.6%**	**60 930**	**20.6%**	**58 285**	**22.0%**	**4.5%**
Service charges	927 799	186 407	20.1%	186 407	20.1%	172 718	17.3%	7.9%
Other revenue	**35 490**	**909 696**	**2 563.3%**	**909 696**	**2 563.3%**	**442 980**	**(288.5%)**	**105.4%**
Transfers and Subsidies - Operational	345 060	66 891	19.4%	66 891	19.4%	-	-	(100.0%)
Transfers and Subsidies - Capital	101 140	39 358	38.9%	39 358	38.9%	42 527	40.2%	(7.5%)
Interest	21 144	9 149	43.3%	9 149	43.3%	4 892	24.4%	87.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 544 086)**	**(783 591)**	**50.7%**	**(783 591)**	**50.7%**	**(722 636)**	**61.3%**	**8.4%**
Suppliers and employees	(1 519 873)	(783 591)	51.6%	(783 591)	51.6%	(722 636)	62.3%	8.4%
Finance charges	(24 212)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**182 199**	**488 841**	**268.3%**	**488 841**	**268.3%**	**(1 234)**	**(.5%)**	**(39 728.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(249 492)**	**(27 769)**	**11.1%**	**(27 769)**	**11.1%**	**(25 839)**	**14.6%**	**7.5%**
Capital assets	(249 492)	(27 769)	11.1%	(27 769)	11.1%	(25 839)	14.6%	7.5%
Net Cash from/(used) Investing Activities	**(249 492)**	**(27 769)**	**11.1%**	**(27 769)**	**11.1%**	**(25 839)**	**14.6%**	**7.5%**
Cash Flow from Financing Activities								
Receipts	**116 080**	**175**	**.2%**	**175**	**.2%**	**5**	**-**	**3 238.9%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	116 080	(185)	(.2%)	(185)	(.2%)	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	360	-	360	-	5	-	6 760.4%
Payments	**(42 233)**	**(331)**	**.8%**	**(331)**	**.8%**	**(1 645)**	**3.9%**	**(79.9%)**
Repayment of borrowing	(42 233)	(331)	.8%	(331)	.8%	(1 645)	3.9%	(79.9%)
Net Cash from/(used) Financing Activities	**73 847**	**(156)**	**(.2%)**	**(156)**	**(.2%)**	**(1 640)**	**5.6%**	**(90.5%)**
Net Increase/(Decrease) in cash held	**6 554**	**460 916**	**7 033.1%**	**460 916**	**7 033.1%**	**(28 713)**	**(119.3%)**	**(1 705.3%)**
Cash/cash equivalents at the year begin:	150 433	495 402	329.3%	495 402	329.3%	476 307	83.5%	4.0%
Cash/cash equivalents at the year end:	**156 987**	**956 318**	**609.2%**	**956 318**	**609.2%**	**459 250**	**77.3%**	**108.2%**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 484	14.3%	6 937	4.8%	6 838	4.8%	109 204	76.1%	143 463	23.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 448	51.7%	7 079	15.6%	1 173	2.6%	13 697	30.2%	45 397	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 897	11.0%	8 991	4.7%	7 043	3.7%	153 011	80.6%	189 942	30.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 534	11.1%	1 961	4.8%	2 061	5.0%	32 432	79.1%	40 988	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 136	9.8%	2 153	5.1%	1 971	4.7%	33 979	80.4%	42 240	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 024	4.1%	2 705	3.7%	3 201	4.4%	64 021	87.8%	72 950	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 087	3.8%	2 296	2.8%	896	1.1%	75 482	92.3%	81 761	13.3%	-	-	-	-
Total By Income Source	**79 610**	**12.9%**	**32 122**	**5.2%**	**23 182**	**3.8%**	**481 826**	**78.1%**	**616 741**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 559	13.0%	1 407	7.1%	1 141	5.8%	14 646	74.1%	19 752	3.2%	-	-	-	-
Commercial	29 121	25.8%	9 024	8.0%	1 832	1.6%	73 058	64.6%	113 035	18.3%	-	-	-	-
Households	47 929	9.9%	21 692	4.5%	20 210	4.2%	394 123	81.4%	483 954	78.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**79 610**	**12.9%**	**32 122**	**5.2%**	**23 182**	**3.8%**	**481 826**	**78.1%**	**616 741**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	55 140	100.0%	-	-	-	-	-	-	55 140	77.1%
Bulk Water	15 379	100.0%	-	-	-	-	-	-	15 379	21.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 031	100.0%	-	-	-	-	-	-	1 031	1.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**71 550**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**71 550**	**100.0%**

Contact Details

Municipal Manager	Mrs Serrah Mhlanga	016 360 7412
Financial Manager	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 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 209 418**	**357 904**	**29.6%**	**357 904**	**29.6%**	**265 048**	**24.2%**	**35.0%**
Exchange Revenue								
Service charges - Electricity	489 200	149 418	30.5%	149 418	30.5%	75 428	18.1%	98.1%
Service charges - Water	176 627	39 081	22.1%	39 081	22.1%	42 761	26.1%	(8.6%)
Service charges - Waste Water Management	39 244	9 483	24.2%	9 483	24.2%	8 592	23.8%	10.4%
Service charges - Waste Management	48 392	11 974	24.7%	11 974	24.7%	10 571	27.2%	13.3%
Sale of Goods and Rendering of Services	4 291	633	14.7%	633	14.7%	485	11.9%	30.6%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	49 014	13 152	26.8%	13 152	26.8%	11 930	27.1%	10.2%
Interest earned from Current and Non Current Assets	1 500	-	-	-	-	237	13.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 429	975	15.2%	975	15.2%	961	15.7%	1.5%
Licence and permits	12	4	32.6%	4	32.6%	11	99.1%	(65.4%)
Operational Revenue	402	357	88.7%	357	88.7%	83	21.7%	330.9%
Non-Exchange Revenue								
Property rates	166 783	41 707	25.0%	41 707	25.0%	38 566	25.1%	8.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 053	22	2.0%	22	2.0%	23	.1%	(4.8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	222 599	90 164	40.5%	90 164	40.5%	74 367	38.0%	21.2%
Interest	3 871	938	24.2%	938	24.2%	1 034	23.0%	(9.3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	(4)	-	(4)	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 327 781**	**230 123**	**17.3%**	**230 123**	**17.3%**	**247 521**	**21.7%**	**(7.0%)**
Employee related costs	249 968	57 857	23.1%	57 857	23.1%	55 489	24.0%	4.3%
Remuneration of councillors	12 878	3 071	23.9%	3 071	23.9%	2 986	22.9%	2.9%
Bulk purchases - electricity	454 031	93 098	20.5%	93 098	20.5%	118 271	33.1%	(21.3%)
Inventory consumed	140 145	25 731	18.4%	25 731	18.4%	29 168	21.5%	(11.8%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 247	-	-	-	-	-	-	-
Interest	2 833	2 778	98.1%	2 778	98.1%	7	.2%	40 877.1%
Contracted services	114 547	13 600	11.9%	13 600	11.9%	17 780	15.1%	(23.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	240 889	13 461	5.6%	13 461	5.6%	-	-	(100.0%)
Operational costs	67 243	20 528	30.5%	20 528	30.5%	23 821	30.1%	(13.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(118 363)**	**127 780**		**127 780**		**17 528**		
Transfers and subsidies - capital (monetary allocations)	90 066	-	-	-	-	12 147	13.3%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(28 297)**	**127 780**		**127 780**		**29 675**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(28 297)**	**127 780**		**127 780**		**29 675**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(28 297)**	**127 780**		**127 780**		**29 675**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(28 297)**	**127 780**		**127 780**		**29 675**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**87 314**	**-**	**-**	**-**	**-**	**11 919**	**11.3%**	**(100.0%)**
National Government	83 313	-	-	-	-	11 428	15.4%	(100.0%)
Provincial Government	4 001	-	-	-	-	203	2.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**87 314**	**-**	**-**	**-**	**-**	**11 631**	**14.0%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	288	1.3%	(100.0%)
Capital Expenditure Functional	**89 514**	**-**	**-**	**-**	**-**	**12 119**	**11.5%**	**(100.0%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**310**	**7.4%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	310	7.4%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**6 201**	**-**	**-**	**-**	**-**	**317**	**2.8%**	**(100.0%)**
Community and Social Services	4 001	-	-	-	-	203	4.0%	(100.0%)
Sport And Recreation	2 200	-	-	-	-	114	5.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 928**	**-**	**-**	**-**	**-**	**2 293**	**10.2%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	26 928	-	-	-	-	2 269	10.1%	(100.0%)
Environmental Protection	-	-	-	-	-	24	-	(100.0%)
Trading Services	**56 385**	**-**	**-**	**-**	**-**	**9 200**	**13.7%**	**(100.0%)**
Energy sources	37 577	-	-	-	-	1 594	3.4%	(100.0%)
Water Management	18 808	-	-	-	-	1 443	16.0%	(100.0%)
Waste Water Management	-	-	-	-	-	6 162	51.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**(86 289)**	**249 633**	**(289.3%)**	**249 633**	**(289.3%)**	**229 846**	**21.9%**	**8.6%**
Property rates	**(140 089)**	**21 324**	**(15.2%)**	**21 324**	**(15.2%)**	**9 467**	**7.5%**	**125.2%**
Service charges	(148 785)	90 743	(61.0%)	90 743	(61.0%)	34 356	5.8%	164.1%
Other revenue	**(7 290)**	**16 397**	**(224.9%)**	**16 397**	**(224.9%)**	**71 757**	**166.3%**	**(77.1%)**
Transfers and Subsidies - Operational	143 319	95 171	66.4%	95 171	66.4%	88 434	45.2%	7.6%
Transfers and Subsidies - Capital	65 057	25 997	40.0%	25 997	40.0%	25 832	28.4%	.6%
Interest	1 500	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 100 188)**	**(184 300)**	**16.8%**	**(184 300)**	**16.8%**	**(119 900)**	**12.8%**	**53.7%**
Suppliers and employees	(1 100 188)	(184 300)	16.8%	(184 300)	16.8%	(119 900)	12.8%	53.7%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(1 186 477)**	**65 333**	**(5.5%)**	**65 333**	**(5.5%)**	**109 946**	**98.3%**	**(40.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**17**	**-**	**17**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	17	-	17	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**-**	**(24 399)**	**-**	**(24 399)**	**-**	**(15 725)**	**14.9%**	**55.2%**
Capital assets	-	(24 399)	-	(24 399)	-	(15 725)	14.9%	55.2%
Net Cash from/(used) Investing Activities	**-**	**(24 382)**	**-**	**(24 382)**	**-**	**(15 725)**	**14.9%**	**55.0%**
Cash Flow from Financing Activities								
Receipts	**-**	**63**	**-**	**63**	**-**	**(18)**	**-**	**(445.1%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	63	-	63	-	(18)	-	(445.1%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**63**	**-**	**63**	**-**	**(18)**	**.4%**	**(445.1%)**
Net Increase/(Decrease) in cash held	**(1 186 477)**	**41 014**	**(3.5%)**	**41 014**	**(3.5%)**	**94 202**	**4 727.7%**	**(56.5%)**
Cash/cash equivalents at the year begin:	-	41 470	-	41 470	-	(58 598)	(10 496.7%)	(170.8%)
Cash/cash equivalents at the year end:	**(1 186 477)**	**111 564**	**(9.4%)**	**111 564**	**(9.4%)**	**94 202**	**3 693.0%**	**18.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 367	2.8%	14 205	2.6%	10 082	1.8%	512 044	92.8%	551 698	33.1%	(947)	(.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 228	7.2%	43 875	8.5%	26 213	5.1%	411 455	79.3%	518 772	31.1%	(380)	(.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	12 258	8.7%	5 038	3.6%	3 867	2.7%	119 982	85.0%	141 145	8.5%	(143)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 244	2.6%	2 219	1.8%	2 052	1.7%	116 269	93.9%	123 784	7.4%	(153)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Management	4 198	2.5%	3 412	2.0%	3 106	1.8%	158 403	93.7%	169 118	10.1%	(171)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 299	4.4%	4 195	4.3%	4 036	4.1%	85 659	87.2%	98 189	5.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	-	78	.1%	35	.1%	65 916	99.8%	66 054	4.0%	(238)	(.4%)	-	-
Total By Income Source	**76 619**	**4.6%**	**73 023**	**4.4%**	**49 391**	**3.0%**	**1 469 728**	**88.1%**	**1 668 760**	**100.0%**	**(2 031)**	**(.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 501	8.0%	7 285	5.6%	3 335	2.5%	110 018	83.9%	131 140	7.9%	-	-	-	-
Commercial	25 631	14.8%	34 631	20.0%	19 174	11.1%	93 361	54.0%	172 797	10.4%	-	-	-	-
Households	40 486	3.0%	31 107	2.3%	26 882	2.0%	1 266 349	92.8%	1 364 824	81.8%	(2 031)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**76 619**	**4.6%**	**73 023**	**4.4%**	**49 391**	**3.0%**	**1 469 728**	**88.1%**	**1 668 760**	**100.0%**	**(2 031)**	**(.1%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 872	17.5%	9 144	8.5%	-	-	80 039	74.1%	108 055	62.9%
Bulk Water	-	-	180	12.4%	-	-	1 274	87.6%	1 455	.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 272	10.1%	15 744	25.3%	1 471	2.4%	38 814	62.3%	62 301	36.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**25 144**	**14.6%**	**25 068**	**14.6%**	**1 471**	**.9%**	**120 127**	**69.9%**	**171 810**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**408 337**	**144 771**	**35.5%**	**144 771**	**35.5%**	**129 497**	**32.8%**	**11.8%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	235	50	21.5%	50	21.5%	50	2.9%	1.5%
Agency services	75 239	13 781	18.3%	13 781	18.3%	12 875	18.1%	7.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 325	1 372	59.0%	1 372	59.0%	598	29.7%	129.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	480	57	11.8%	57	11.8%	45	27.4%	25.0%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	4 765	202	4.2%	202	4.2%	209	4.6%	(3.4%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	1 680	95	5.7%	95	5.7%	70	4.4%	35.7%
Transfer and subsidies - Operational	323 574	129 214	39.9%	129 214	39.9%	115 650	36.8%	11.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	40	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**423 072**	**101 032**	**23.9%**	**101 032**	**23.9%**	**91 540**	**22.2%**	**10.4%**
Employee related costs	306 391	76 965	25.1%	76 965	25.1%	73 473	24.9%	4.8%
Remuneration of councillors	14 738	3 425	23.2%	3 425	23.2%	3 192	22.7%	7.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 054	1 166	28.8%	1 166	28.8%	985	17.9%	18.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 026	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	42 700	5 523	12.9%	5 523	12.9%	4 254	10.9%	29.8%
Transfers and subsidies	12 390	2 039	16.5%	2 039	16.5%	238	1.8%	755.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	33 733	11 913	35.3%	11 913	35.3%	9 398	28.0%	26.8%
Losses on disposal of Assets	40	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(14 735)**	**43 740**		**43 740**		**37 958**		
Transfers and subsidies - capital (monetary allocations)	367	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(14 368)**	**43 740**		**43 740**		**37 958**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(14 368)**	**43 740**		**43 740**		**37 958**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(14 368)**	**43 740**		**43 740**		**37 958**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(14 368)**	**43 740**		**43 740**		**37 958**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**2 167**	**319**	**14.7%**	**319**	**14.7%**	**294**	**12.0%**	**8.4%**
National Government	367	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**367**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 800	319	17.7%	319	17.7%	294	12.0%	8.4%
Capital Expenditure Functional	**2 287**	**319**	**13.9%**	**319**	**13.9%**	**294**	**12.0%**	**8.4%**
Municipal governance and administration	**1 920**	**319**	**16.6%**	**319**	**16.6%**	**294**	**12.0%**	**8.4%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 920	319	16.6%	319	16.6%	294	12.0%	8.4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**367**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	367	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**664 127**	**236 356**	**35.6%**	**236 356**	**35.6%**	**212 416**	**33.5%**	**11.3%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**337 861**	**97 552**	**28.9%**	**97 552**	**28.9%**	**208 148**	**65.0%**	**(53.1%)**
Transfers and Subsidies - Operational	323 941	137 433	42.4%	137 433	42.4%	3 670	1.2%	3 644.8%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	2 325	1 372	59.0%	1 372	59.0%	598	-	129.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(673 390)**	**(208 953)**	**31.0%**	**(208 953)**	**31.0%**	**(188 099)**	**29.8%**	**11.1%**
Suppliers and employees	(673 390)	(208 953)	31.0%	(208 953)	31.0%	(188 099)	29.8%	11.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(9 264)**	**27 404**	**(295.8%)**	**27 404**	**(295.8%)**	**24 318**	**1 033.5%**	**12.7%**
Cash Flow from Investing Activities								
Receipts	**40**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	40	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(2 167)**	**(319)**	**14.7%**	**(319)**	**14.7%**	**(294)**	**12.0%**	**8.4%**
Capital assets	(2 167)	(319)	14.7%	(319)	14.7%	(294)	12.0%	8.4%
Net Cash from/(used) Investing Activities	**(2 127)**	**(319)**	**15.0%**	**(319)**	**15.0%**	**(294)**	**12.0%**	**8.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**(3)**	**-**	**(3)**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(3)	-	(3)	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(3)**	**-**	**(3)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(11 391)**	**27 082**	**(237.8%)**	**27 082**	**(237.8%)**	**24 024**	**(25 989.4%)**	**12.7%**
Cash/cash equivalents at the year begin:	21 030	31 062	147.7%	31 062	147.7%	17 712	313.3%	75.4%
Cash/cash equivalents at the year end:	**9 639**	**59 865**	**621.1%**	**59 865**	**621.1%**	**41 796**	**751.5%**	**43.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	7	.3%	-	-	-	-	2 092	99.7%	2 099	100.0%	-	-	5 138	244.8%
Total By Income Source	**7**	**.3%**	**-**	**-**	**-**	**-**	**2 092**	**99.7%**	**2 099**	**100.0%**	**-**	**-**	**5 138**	**244.8%**
Debtors Age Analysis By Customer Group														
Organs of State	7	.3%	-	-	-	-	2 092	99.7%	2 099	100.0%	-	-	5 138	244.8%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7**	**.3%**	**-**	**-**	**-**	**-**	**2 092**	**99.7%**	**2 099**	**100.0%**	**-**	**-**	**5 138**	**244.8%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	844	100.0%	-	-	-	-	-	-	844	.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	39 407	21.2%	-	-	-	-	146 727	78.8%	186 134	99.5%
Total	**40 251**	**21.5%**	**-**	**-**	**-**	**-**	**146 727**	**78.5%**	**186 978**	**100.0%**

Contact Details

Municipal Manager	Mr Motswaledi Makhutle (Acting)	016 450 3201
Financial Manager	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 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**7 159 623**	**53 723**	**.8%**	**53 723**	**.8%**	**5 007**	**1.2%**	**973.0%**
National Government	244 067	32 765	13.4%	32 765	13.4%	3 985	1.7%	722.3%
Provincial Government	131 701	7 924	6.0%	7 924	6.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**375 768**	**40 689**	**10.8%**	**40 689**	**10.8%**	**3 985**	**1.2%**	**921.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6 783 855	13 034	.2%	13 034	.2%	1 022	1.2%	1 175.0%
Capital Expenditure Functional	**450 885**	**53 723**	**11.9%**	**53 723**	**11.9%**	**5 007**	**1.2%**	**973.0%**
Municipal governance and administration	**42 857**	**3 378**	**7.9%**	**3 378**	**7.9%**	**-**	**-**	**(100.0%)**
Executive and Council	200	-	-	-	-	-	-	-
Finance and administration	42 557	3 378	7.9%	3 378	7.9%	-	-	(100.0%)
Internal audit	100	-	-	-	-	-	-	-
Community and Public Safety	**63 161**	**2 344**	**3.7%**	**2 344**	**3.7%**	**(2)**	**-**	**(97 069.1%)**
Community and Social Services	3 190	-	-	-	-	-	-	-
Sport And Recreation	21 700	30	.1%	30	.1%	(2)	-	(1 340.6%)
Public Safety	1 229	-	-	-	-	-	-	-
Housing	27 892	388	1.4%	388	1.4%	-	-	(100.0%)
Health	9 150	1 926	21.1%	1 926	21.1%	-	-	(100.0%)
Economic and Environmental Services	**48 929**	**27 073**	**55.3%**	**27 073**	**55.3%**	**545**	**3.3%**	**4 871.3%**
Planning and Development	40 450	27 073	66.9%	27 073	66.9%	-	-	(100.0%)
Road Transport	8 479	-	-	-	-	545	3.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**295 839**	**20 928**	**7.1%**	**20 928**	**7.1%**	**4 465**	**1.6%**	**368.8%**
Energy sources	61 744	1 432	2.3%	1 432	2.3%	-	-	(100.0%)
Water Management	162 467	19 497	12.0%	19 497	12.0%	-	-	(100.0%)
Waste Water Management	30 200	-	-	-	-	-	-	-
Waste Management	41 428	-	-	-	-	4 465	4.8%	(100.0%)
Other	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**2 248 908**	**619 893**	**27.6%**	**619 893**	**27.6%**	**512 929**	**25.6%**	**20.9%**
Exchange Revenue								
Service charges - Electricity	343 066	77 261	22.5%	77 261	22.5%	74 424	23.4%	3.8%
Service charges - Water	440 356	90 257	20.5%	90 257	20.5%	99 551	24.6%	(9.3%)
Service charges - Waste Water Management	85 152	18 826	22.1%	18 826	22.1%	18 842	23.7%	(.1%)
Service charges - Waste Management	87 711	21 755	24.8%	21 755	24.8%	20 931	24.2%	3.9%
Sale of Goods and Rendering of Services	4 024	978	24.3%	978	24.3%	1 014	48.0%	(3.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	278 362	72 911	26.2%	72 911	26.2%	42 548	16.9%	71.4%
Interest earned from Current and Non Current Assets	8 140	3 021	37.1%	3 021	37.1%	2 419	48.4%	24.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	0	-	-	-	-	-	-	-
Rental from Fixed Assets	1 547	367	23.7%	367	23.7%	367	19.5%	(.2%)
Licence and permits	20 001	0	-	0	-	1	-	(66.7%)
Operational Revenue	10 163	65	.6%	65	.6%	466	4.9%	(86.0%)
Non-Exchange Revenue								
Property rates	620 246	173 901	28.0%	173 901	28.0%	149 745	28.9%	16.1%
Surcharges and Taxes	18 842	3 396	18.0%	3 396	18.0%	211	1.1%	1 506.8%
Fines, penalties and forfeits	5 126	299	5.8%	299	5.8%	1 400	29.4%	(78.6%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	326 171	118 771	36.4%	118 771	36.4%	101 023	35.2%	17.6%
Interest	-	38 085	-	38 085	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	(12)	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**2 249 266**	**418 610**	**18.6%**	**418 610**	**18.6%**	**350 538**	**17.5%**	**19.4%**
Employee related costs	401 696	99 691	24.8%	99 691	24.8%	92 717	24.2%	7.5%
Remuneration of councillors	27 764	6 078	21.9%	6 078	21.9%	5 692	25.6%	6.8%
Bulk purchases - electricity	443 612	157 439	35.5%	157 439	35.5%	127 616	29.9%	23.4%
Inventory consumed	220 819	46 103	20.9%	46 103	20.9%	50 909	23.7%	(9.4%)
Debt impairment	500 000	-	-	-	-	-	-	-
Depreciation and amortisation	113 324	-	-	-	-	28	-	(100.0%)
Interest	122 131	36 860	30.2%	36 860	30.2%	29 389	40.2%	25.4%
Contracted services	91 291	23 519	25.8%	23 519	25.8%	14 890	15.3%	58.0%
Transfers and subsidies	1 040	30	2.9%	30	2.9%	30	2.0%	-
Irrecoverable debts written off	130 664	27	-	27	-	-	-	(100.0%)
Operational costs	102 765	12 770	12.4%	12 770	12.4%	12 703	14.2%	.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	94 159	36 091	38.3%	36 091	38.3%	16 564	22.6%	117.9%
Surplus/(Deficit)	**(358)**	**201 283**		**201 283**		**162 391**		
Transfers and subsidies - capital (monetary allocations)	192 936	17 254	8.9%	17 254	8.9%	1 478	.6%	1 067.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**192 578**	**218 538**		**218 538**		**163 870**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**192 578**	**218 538**		**218 538**		**163 870**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**192 578**	**218 538**		**218 538**		**163 870**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**192 578**	**218 538**		**218 538**		**163 870**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**193 936**	**20 210**	**10.4%**	**20 210**	**10.4%**	**1 663**	**.7%**	**1 115.6%**
National Government	192 936	20 101	10.4%	20 101	10.4%	1 409	.6%	1 326.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**192 936**	**20 101**	**10.4%**	**20 101**	**10.4%**	**1 409**	**.6%**	**1 326.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 000	109	10.9%	109	10.9%	254	25.4%	(57.0%)
Capital Expenditure Functional	**193 936**	**8 602**	**4.4%**	**8 602**	**4.4%**	**1 663**	**.7%**	**417.4%**
Municipal governance and administration	**6 430**	**13**	**.2%**	**13**	**.2%**	**123**	**1.1%**	**(89.1%)**
Executive and Council	6 430	13	.2%	13	.2%	92	.8%	(85.5%)
Finance and administration	-	-	-	-	-	31	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**4 200**	**2 530**	**60.2%**	**2 530**	**60.2%**	**-**	**-**	**(100.0%)**
Community and Social Services	4 200	2 530	60.2%	2 530	60.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**50 000**	**5 852**	**11.7%**	**5 852**	**11.7%**	**484**	**1.3%**	**1 110.2%**
Planning and Development	-	-	-	-	-	31	-	(100.0%)
Road Transport	50 000	5 852	11.7%	5 852	11.7%	453	1.2%	1 192.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**133 306**	**206**	**.2%**	**206**	**.2%**	**1 056**	**.7%**	**(80.5%)**
Energy sources	30 500	-	-	-	-	190	.6%	(100.0%)
Water Management	76 806	206	.3%	206	.3%	797	.9%	(74.2%)
Waste Water Management	26 000	-	-	-	-	70	.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 584 292**	**38 725**	**2.4%**	**38 725**	**2.4%**	**418 495**	**-**	**(90.7%)**
Property rates	**409 363**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	631 149	38 725	6.1%	38 725	6.1%	418 495	-	(90.7%)
Other revenue	**78 673**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	316 976	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	148 131	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 446 284)**	**(316 970)**	**21.9%**	**(316 970)**	**21.9%**	**(385 315)**	**16 054.8%**	**(17.7%)**
Suppliers and employees	(1 446 284)	(316 970)	21.9%	(316 970)	21.9%	(385 315)	16 054.8%	(17.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**138 008**	**(278 244)**	**(201.6%)**	**(278 244)**	**(201.6%)**	**33 180**	**(1 382.5%)**	**(938.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**(4 664)**	**(365)**	**7.8%**	**(365)**	**7.8%**	**(314)**	**-**	**16.2%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(4 664)	(365)	7.8%	(365)	7.8%	(314)	-	16.2%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(4 664)**	**(365)**	**7.8%**	**(365)**	**7.8%**	**(314)**	**-**	**16.2%**
Net Increase/(Decrease) in cash held	**133 344**	**(278 609)**	**(208.9%)**	**(278 609)**	**(208.9%)**	**32 866**	**(1 369.4%)**	**(947.7%)**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**133 344**	**(96 800)**	**(72.6%)**	**(96 800)**	**(72.6%)**	**32 978**	**(1 374.1%)**	**(393.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	46 769	4.2%	39 470	3.6%	25 096	2.3%	991 171	89.9%	1 102 506	20.9%	-	-	2 910 721	264.0%
Trade and Other Receivables from Exchange Transactions - Electricity	26 871	15.4%	14 269	8.2%	3 788	2.2%	130 059	74.3%	174 987	3.3%	-	-	376 243	215.0%
Receivables from Non-exchange Transactions - Property Rates	52 820	2.7%	49 476	2.6%	41 683	2.2%	1 790 087	92.6%	1 934 067	36.7%	-	-	4 839 722	250.2%
Receivables from Exchange Transactions - Waste Water Management	7 015	2.7%	6 051	2.3%	4 997	1.9%	241 595	93.0%	259 658	4.9%	-	-	680 951	262.2%
Receivables from Exchange Transactions - Waste Management	7 520	2.3%	6 555	2.0%	5 415	1.7%	308 457	94.1%	327 946	6.2%	-	-	837 919	255.5%
Receivables from Exchange Transactions - Property Rental Debtors	80	7.4%	60	5.6%	39	3.6%	902	83.4%	1 081	-	-	-	1 919	177.5%
Interest on Arrear Debtor Accounts	74 555	6.8%	-	-	36 225	3.3%	978 450	89.8%	1 089 229	20.7%	-	-	2 584 177	237.2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 567	3.8%	11 108	2.9%	6 431	1.7%	350 542	91.6%	382 648	7.3%	-	-	757 442	197.9%
Total By Income Source	**230 197**	**4.4%**	**126 989**	**2.4%**	**123 674**	**2.3%**	**4 791 263**	**90.9%**	**5 272 122**	**100.0%**	**-**	**-**	**12 989 094**	**246.4%**
Debtors Age Analysis By Customer Group														
Organs of State	3 206	18.2%	2 922	16.6%	908	5.2%	10 532	60.0%	17 567	.3%	-	-	-	-
Commercial	137 292	4.6%	81 817	2.7%	64 893	2.2%	2 707 854	90.5%	2 991 855	56.7%	-	-	7 344 421	245.5%
Households	87 129	4.1%	41 850	1.9%	56 872	2.6%	1 960 571	91.3%	2 146 423	40.7%	-	-	5 639 041	262.7%
Other	2 570	2.2%	400	.3%	1 000	.9%	112 306	96.6%	116 277	2.2%	-	-	5 632	4.8%
Total By Customer Group	**230 197**	**4.4%**	**126 989**	**2.4%**	**123 674**	**2.3%**	**4 791 263**	**90.9%**	**5 272 122**	**100.0%**	**-**	**-**	**12 989 094**	**246.4%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	42 842	5.7%	77 384	10.3%	76 196	10.2%	552 856	73.8%	749 278	43.8%
Bulk Water	43 019	6.1%	65 452	9.3%	6 709	1.0%	590 196	83.7%	705 376	41.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	176 557	100.0%	-	-	-	-	-	-	176 557	10.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 709	32.3%	2 612	6.2%	11 940	28.1%	14 198	33.4%	42 460	2.5%
Auditor-General	488	43.8%	92	8.2%	-	-	534	47.9%	1 114	.1%
Other	1 384	4.0%	673	2.0%	581	1.7%	31 712	92.3%	34 349	2.0%
Total	**278 000**	**16.3%**	**146 213**	**8.6%**	**95 426**	**5.6%**	**1 189 496**	**69.6%**	**1 709 135**	**100.0%**

Contact Details

Municipal Manager	Mr Dumisani Donald Mabuza (Municipal Man	018 788 9639
Financial Manager	Mr Brian Malusi Dlamini (Acting CFO)	018 788 9552

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 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**2 727 261**	**760 700**	**27.9%**	**760 700**	**27.9%**	**700 848**	**29.3%**	**8.5%**
Exchange Revenue								
Service charges - Electricity	789 684	142 980	18.1%	142 980	18.1%	231 851	26.7%	(38.3%)
Service charges - Water	205 593	85 505	41.6%	85 505	41.6%	86 919	23.0%	(1.6%)
Service charges - Waste Water Management	128 042	40 010	31.2%	40 010	31.2%	27 985	27.8%	43.0%
Service charges - Waste Management	134 216	34 641	25.8%	34 641	25.8%	31 478	30.5%	10.0%
Sale of Goods and Rendering of Services	4 679	1 756	37.5%	1 756	37.5%	1 810	15.9%	(3.0%)
Agency services	33 480	10 932	32.7%	10 932	32.7%	5 587	18.4%	95.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	88 625	26 182	29.5%	26 182	29.5%	19 755	28.6%	32.5%
Interest earned from Current and Non Current Assets	9 241	5 536	59.9%	5 536	59.9%	1 534	51.1%	260.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 341	1 524	45.6%	1 524	45.6%	528	21.0%	188.9%
Licence and permits	66	94	141.1%	94	141.1%	27	-	247.2%
Operational Revenue	33 620	394	1.2%	394	1.2%	645	4.3%	(38.9%)
Non-Exchange Revenue								
Property rates	397 788	128 122	32.2%	128 122	32.2%	124 322	35.4%	3.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22 546	3 738	16.6%	3 738	16.6%	6 247	54.4%	(40.2%)
Licences or permits	-	1	-	1	-	-	-	(100.0%)
Transfer and subsidies - Operational	486 782	180 972	37.2%	180 972	37.2%	162 160	36.3%	11.6%
Interest	-	-	-	-	-	0	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	389 557	98 313	25.2%	98 313	25.2%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**2 726 621**	**695 763**	**25.5%**	**695 763**	**25.5%**	**668 102**	**27.9%**	**4.1%**
Employee related costs	594 475	150 741	25.4%	150 741	25.4%	138 841	23.2%	8.6%
Remuneration of councillors	30 562	8 568	28.0%	8 568	28.0%	6 846	23.5%	25.2%
Bulk purchases - electricity	1 006 568	303 845	30.2%	303 845	30.2%	260 900	40.4%	16.5%
Inventory consumed	310 783	139	-	139	-	77 216	25.8%	(99.8%)
Debt impairment	204 166	39 408	19.3%	39 408	19.3%	-	-	(100.0%)
Depreciation and amortisation	176 070	42 242	24.0%	42 242	24.0%	42 242	22.3%	-
Interest	52 744	33 580	63.7%	33 580	63.7%	21 478	45.8%	56.4%
Contracted services	156 902	35 428	22.6%	35 428	22.6%	25 635	16.5%	38.2%
Transfers and subsidies	792	-	-	-	-	-	-	-
Irrecoverable debts written off	-	3 231	-	3 231	-	12 701	-	(74.6%)
Operational costs	193 559	78 579	40.6%	78 579	40.6%	82 243	45.1%	(4.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**640**	**64 937**		**64 937**		**32 746**		
Transfers and subsidies - capital (monetary allocations)	238 658	40 030	16.8%	40 030	16.8%	10 401	4.9%	284.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**239 298**	**104 966**		**104 966**		**43 147**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**239 298**	**104 966**		**104 966**		**43 147**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**239 298**	**104 966**		**104 966**		**43 147**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**239 298**	**104 966**		**104 966**		**43 147**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**245 658**	**76 301**	**31.1%**	**76 301**	**31.1%**	**18 987**	**8.8%**	**301.9%**
National Government	235 858	70 632	29.9%	70 632	29.9%	18 987	9.1%	272.0%
Provincial Government	3 000	5 669	189.0%	5 669	189.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**238 858**	**76 301**	**31.9%**	**76 301**	**31.9%**	**18 987**	**9.0%**	**301.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6 800	-	-	-	-	-	-	-
Capital Expenditure Functional	**245 658**	**76 301**	**31.1%**	**76 301**	**31.1%**	**18 987**	**8.8%**	**301.9%**
Municipal governance and administration	**6 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 000	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**3 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	3 000	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**40 000**	**20 890**	**52.2%**	**20 890**	**52.2%**	**2 998**	**6.8%**	**596.8%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	40 000	20 890	52.2%	20 890	52.2%	2 998	6.8%	596.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**196 658**	**55 412**	**28.2%**	**55 412**	**28.2%**	**15 990**	**9.8%**	**246.5%**
Energy sources	68 000	20 390	30.0%	20 390	30.0%	5 193	14.8%	292.7%
Water Management	5 000	5 397	107.9%	5 397	107.9%	5 210	-	3.6%
Waste Water Management	113 658	29 625	26.1%	29 625	26.1%	5 587	4.4%	430.2%
Waste Management	10 000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**2 624 959**	**649 449**	**24.7%**	**649 449**	**24.7%**	**644 698**	**23.7%**	**.7%**
Property rates	**359 678**	**77 835**	**21.6%**	**77 835**	**21.6%**	**-**	**-**	**(100.0%)**
Service charges	1 492 186	317 083	21.2%	317 083	21.2%	200 112	13.1%	58.5%
Other revenue	**38 214**	**41 854**	**109.5%**	**41 854**	**109.5%**	**268 850**	**610.6%**	**(84.4%)**
Transfers and Subsidies - Operational	486 782	207 141	42.6%	207 141	42.6%	174 272	39.4%	18.9%
Transfers and Subsidies - Capital	238 858	-	-	-	-	-	-	-
Interest	9 241	5 536	59.9%	5 536	59.9%	1 465	48.8%	277.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 170 139)**	**(646 419)**	**29.8%**	**(646 419)**	**29.8%**	**(531 673)**	**21.3%**	**21.6%**
Suppliers and employees	(2 170 139)	(646 419)	29.8%	(646 419)	29.8%	(531 673)	21.7%	21.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**454 820**	**3 030**	**.7%**	**3 030**	**.7%**	**113 025**	**52.1%**	**(97.3%)**
Cash Flow from Investing Activities								
Receipts	**29 638**	**632**	**2.1%**	**632**	**2.1%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	27 303	632	2.3%	632	2.3%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 893	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	442	-	-	-	-	-	-	-
Payments	**(245 658)**	**(98 823)**	**40.2%**	**(98 823)**	**40.2%**	**(16 003)**	**7.4%**	**517.5%**
Capital assets	(245 658)	(98 823)	40.2%	(98 823)	40.2%	(16 003)	7.4%	517.5%
Net Cash from/(used) Investing Activities	**(216 020)**	**(98 191)**	**45.5%**	**(98 191)**	**45.5%**	**(16 003)**	**7.4%**	**513.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**(380)**	**-**	**(380)**	**-**	**(463)**	**-**	**(18.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(380)	-	(380)	-	(463)	-	(18.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(380)**	**-**	**(380)**	**-**	**(463)**	**2.7%**	**(18.0%)**
Net Increase/(Decrease) in cash held	**238 801**	**(95 541)**	**(40.0%)**	**(95 541)**	**(40.0%)**	**96 559**	**(604.4%)**	**(198.9%)**
Cash/cash equivalents at the year begin:	86 209	255 389	296.2%	255 389	296.2%	110 998	123.5%	130.1%
Cash/cash equivalents at the year end:	**325 010**	**159 848**	**49.2%**	**159 848**	**49.2%**	**207 557**	**280.8%**	**(23.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 325	8.7%	22 317	5.7%	21 229	5.4%	315 636	80.2%	393 507	24.2%	(285)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	62 802	36.7%	9 175	5.4%	6 210	3.6%	92 879	54.3%	171 066	10.5%	(189)	(.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	22 630	8.0%	9 096	3.2%	34 655	12.3%	216 242	76.5%	282 623	17.3%	1	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 194	4.5%	5 379	2.9%	5 876	3.2%	164 338	89.4%	183 788	11.3%	(1)	-	-	-
Receivables from Exchange Transactions - Waste Management	8 821	4.8%	5 757	3.1%	6 188	3.4%	163 295	88.7%	184 062	11.3%	24	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	-	-	-	-	49 313	100.0%	49 313	3.0%	(13)	-	-	-
Interest on Arrear Debtor Accounts	9 388	3.3%	9 174	3.3%	16 574	5.9%	245 993	87.5%	281 129	17.3%	(38)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 803	3.3%	2 316	2.8%	1 353	1.6%	77 202	92.3%	83 674	5.1%	2 810	3.4%	-	-
Total By Income Source	**148 964**	**9.1%**	**63 214**	**3.9%**	**92 085**	**5.7%**	**1 324 899**	**81.3%**	**1 629 162**	**100.0%**	**2 310**	**.1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 797	6.9%	2 567	3.1%	27 597	33.0%	47 711	57.0%	83 673	5.1%	(1 233)	(1.5%)	-	-
Commercial	80 406	26.2%	15 113	4.9%	12 355	4.0%	199 378	64.9%	307 253	18.9%	5 121	1.7%	-	-
Households	62 760	5.1%	45 534	3.7%	52 133	4.2%	1 077 809	87.0%	1 238 237	76.0%	(1 579)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**148 964**	**9.1%**	**63 214**	**3.9%**	**92 085**	**5.7%**	**1 324 899**	**81.3%**	**1 629 162**	**100.0%**	**2 310**	**.1%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	79 483	8.6%	13 105	1.4%	73 944	8.0%	761 255	82.1%	927 788	55.8%
Bulk Water	35 702	13.6%	37 869	14.4%	19 572	7.4%	170 298	64.6%	263 441	15.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 835	7.6%	15 683	3.3%	7 852	1.7%	413 040	87.4%	472 412	28.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**151 021**	**9.1%**	**66 658**	**4.0%**	**101 369**	**6.1%**	**1 344 593**	**80.8%**	**1 663 640**	**100.0%**

Contact Details

Municipal Manager	Mr Thabo Ndlovu	011 411 0051
Financial Manager	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 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**303 828**	**104 019**	**34.2%**	**104 019**	**34.2%**	**90 346**	**33.8%**	**15.1%**
Exchange Revenue								
Service charges - Electricity	610	93	15.2%	93	15.2%	102	-	(9.0%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	9 583	261	2.7%	261	2.7%	(2 569)	(39.0%)	(110.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	355	-	-	-	-	(69)	(32.8%)	(100.0%)
Interest earned from Current and Non Current Assets	3 919	1 827	46.6%	1 827	46.6%	838	37.4%	118.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 606	376	14.4%	376	14.4%	391	16.5%	(3.9%)
Licence and permits	1 021	184	18.0%	184	18.0%	387	154.8%	(52.5%)
Operational Revenue	15 596	160	1.0%	160	1.0%	(189)	(2.1%)	(184.8%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	270 138	101 118	37.4%	101 118	37.4%	91 455	37.1%	10.6%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**372 141**	**68 500**	**18.4%**	**68 500**	**18.4%**	**70 543**	**26.1%**	**(2.9%)**
Employee related costs	223 021	54 699	24.5%	54 699	24.5%	53 967	25.5%	1.4%
Remuneration of councillors	13 132	3 050	23.2%	3 050	23.2%	2 937	22.4%	3.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	429	112	26.2%	112	26.2%	84	33.6%	33.8%
Debt impairment	650	-	-	-	-	-	-	-
Depreciation and amortisation	5 800	-	-	-	-	-	-	-
Interest	6 135	307	5.0%	307	5.0%	446	84.2%	(31.1%)
Contracted services	79 722	4 146	5.2%	4 146	5.2%	7 792	68.6%	(46.8%)
Transfers and subsidies	12 469	-	-	-	-	-	-	-
Irrecoverable debts written off	650	-	-	-	-	-	-	-
Operational costs	30 134	6 186	20.5%	6 186	20.5%	5 316	26.0%	16.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(68 314)**	**35 519**		**35 519**		**19 803**		
Transfers and subsidies - capital (monetary allocations)	70 000	-	-	-	-	24 339	50.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 686**	**35 519**		**35 519**		**44 142**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 686**	**35 519**		**35 519**		**44 142**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 686**	**35 519**		**35 519**		**44 142**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 686**	**35 519**		**35 519**		**44 142**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**3 000**	**689**	**23.0%**	**689**	**23.0%**	**-**	**-**	**(100.0%)**
National Government	-	18	-	18	-	-	-	(100.0%)
Provincial Government	3 000	671	22.4%	671	22.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**3 000**	**689**	**23.0%**	**689**	**23.0%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**3 450**	**689**	**20.0%**	**689**	**20.0%**	**368**	**.8%**	**87.5%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**368**	**81.7%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	368	81.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**3 000**	**671**	**22.4%**	**671**	**22.4%**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	3 000	671	22.4%	671	22.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**450**	**18**	**4.0%**	**18**	**4.0%**	**-**	**-**	**(100.0%)**
Planning and Development	450	18	4.0%	18	4.0%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**349 045**	**315 140**	**90.3%**	**315 140**	**90.3%**	**220 868**	**75.5%**	**42.7%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**31 271**	**892**	**2.9%**	**892**	**2.9%**	**1 431**	**7.9%**	**(37.7%)**
Transfers and Subsidies - Operational	243 855	274 314	112.5%	274 314	112.5%	200 295	88.2%	37.0%
Transfers and Subsidies - Capital	70 000	39 934	57.0%	39 934	57.0%	19 142	42.3%	108.6%
Interest	3 919	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(274 361)**	**45 073**	**(16.4%)**	**45 073**	**(16.4%)**	**(14 268)**	**5.4%**	**(415.9%)**
Suppliers and employees	(274 361)	45 073	(16.4%)	45 073	(16.4%)	(14 268)	5.6%	(415.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**74 684**	**360 213**	**482.3%**	**360 213**	**482.3%**	**206 600**	**779.3%**	**74.4%**
Cash Flow from Investing Activities								
Receipts	**(560)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(560)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(3 450)**	**(279)**	**8.1%**	**(279)**	**8.1%**	**-**	**-**	**(100.0%)**
Capital assets	(3 450)	(279)	8.1%	(279)	8.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(4 010)**	**(279)**	**6.9%**	**(279)**	**6.9%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**70 674**	**359 935**	**509.3%**	**359 935**	**509.3%**	**206 600**	**(1 109.4%)**	**74.2%**
Cash/cash equivalents at the year begin:	2 642	18 466	698.9%	18 466	698.9%	2 640	96.4%	599.3%
Cash/cash equivalents at the year end:	**73 316**	**378 458**	**516.2%**	**378 458**	**516.2%**	**209 240**	**(1 317.3%)**	**80.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	87	5.6%	59	3.7%	48	3.0%	1 378	87.7%	1 572	13.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	249	11.2%	114	5.1%	108	4.9%	1 756	78.8%	2 227	18.8%	-	-	-	-
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	59	.7%	-	-	28	.3%	7 826	98.9%	7 913	66.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	110	100.0%	110	.9%	-	-	-	-
Total By Income Source	**395**	**3.3%**	**173**	**1.5%**	**184**	**1.6%**	**11 070**	**93.6%**	**11 822**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	395	3.3%	173	1.5%	184	1.6%	11 070	93.6%	11 822	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**395**	**3.3%**	**173**	**1.5%**	**184**	**1.6%**	**11 070**	**93.6%**	**11 822**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 998	7.1%	742	2.6%	641	2.3%	24 751	88.0%	28 132	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 998**	**7.1%**	**742**	**2.6%**	**641**	**2.3%**	**24 751**	**88.0%**	**28 132**	**100.0%**

Contact Details

Municipal Manager	Mr Elias Koloi	011 411 5021
Financial Manager	Mr Samuel Ramaele	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**52 562 916**	**14 408 216**	**27.4%**	**14 408 216**	**27.4%**	**13 233 830**	**28.7%**	**8.9%**
Exchange Revenue								
Service charges - Electricity	18 257 740	4 646 521	25.4%	4 646 521	25.4%	4 057 349	24.5%	14.5%
Service charges - Water	7 917 968	1 377 889	17.4%	1 377 889	17.4%	1 516 611	25.7%	(9.1%)
Service charges - Waste Water Management	1 594 452	312 924	19.6%	312 924	19.6%	343 338	23.5%	(8.9%)
Service charges - Waste Management	1 019 623	252 153	24.7%	252 153	24.7%	239 463	28.0%	5.3%
Sale of Goods and Rendering of Services	389 657	62 865	16.1%	62 865	16.1%	59 809	22.8%	5.1%
Agency services	28 366	5 894	20.8%	5 894	20.8%	3 059	21.1%	92.7%
Interest	984	346	35.2%	346	35.2%	-	-	(100.0%)
Interest earned from Receivables	567 271	332 461	58.6%	332 461	58.6%	194 223	64.8%	71.2%
Interest earned from Current and Non Current Assets	538 728	241 744	44.9%	241 744	44.9%	91 477	35.2%	164.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	500	-	-	-	-	-	-	-
Rental from Fixed Assets	1 050 133	227 123	21.6%	227 123	21.6%	220 466	24.8%	3.0%
Licence and permits	10 197	1 582	15.5%	1 582	15.5%	3 276	398.6%	(51.7%)
Operational Revenue	198 737	45 690	23.0%	45 690	23.0%	34 328	17.5%	33.1%
Non-Exchange Revenue								
Property rates	11 000 000	3 498 983	31.8%	3 498 983	31.8%	3 583 019	33.4%	(2.3%)
Surcharges and Taxes	372 670	1 304	.4%	1 304	.4%	-	-	(100.0%)
Fines, penalties and forfeits	42 734	1 717	4.0%	1 717	4.0%	7 129	14.7%	(75.9%)
Licences or permits	46 710	8 495	18.2%	8 495	18.2%	13 565	44.8%	(37.4%)
Transfer and subsidies - Operational	5 578 892	2 056 506	36.9%	2 056 506	36.9%	1 658 083	32.5%	24.0%
Interest	315 000	148 188	47.0%	148 188	47.0%	82 037	41.0%	80.6%
Fuel Levy	3 557 475	1 185 825	33.3%	1 185 825	33.3%	1 126 598	33.3%	5.3%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 500	-	-	-	-	-	-	-
Other Gains	64 582	4	-	4	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**52 289 469**	**12 244 283**	**23.4%**	**12 244 283**	**23.4%**	**10 795 626**	**23.6%**	**13.4%**
Employee related costs	13 645 967	2 809 653	20.6%	2 809 653	20.6%	2 722 292	21.3%	3.2%
Remuneration of councillors	145 266	34 272	23.6%	34 272	23.6%	33 365	24.0%	2.7%
Bulk purchases - electricity	15 147 655	4 477 246	29.6%	4 477 246	29.6%	4 085 718	30.8%	9.6%
Inventory consumed	4 352 846	683 467	15.7%	683 467	15.7%	744 632	21.2%	(8.2%)
Debt impairment	2 944 533	748 710	25.4%	748 710	25.4%	127 726	6.5%	486.2%
Depreciation and amortisation	3 066 229	690 093	22.5%	690 093	22.5%	681 565	22.6%	1.3%
Interest	994 596	259 045	26.0%	259 045	26.0%	233 033	25.9%	11.2%
Contracted services	6 480 262	1 250 330	19.3%	1 250 330	19.3%	1 083 270	19.9%	15.4%
Transfers and subsidies	710 214	151 167	21.3%	151 167	21.3%	117 936	17.0%	28.2%
Irrecoverable debts written off	-	(41)	-	(41)	-	-	-	(100.0%)
Operational costs	3 103 298	572 623	18.5%	572 623	18.5%	581 334	21.2%	(1.5%)
Losses on disposal of Assets	420	0	-	0	-	(12)	-	(100.1%)
Other Losses	1 698 183	567 717	33.4%	567 717	33.4%	384 765	27.4%	47.5%
Surplus/(Deficit)	**273 447**	**2 163 934**		**2 163 934**		**2 438 204**		
Transfers and subsidies - capital (monetary allocations)	4 674 106	394 784	8.4%	394 784	8.4%	95 174	2.8%	314.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 947 553**	**2 558 718**		**2 558 718**		**2 533 378**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**4 947 553**	**2 558 718**		**2 558 718**		**2 533 378**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 947 553**	**2 558 718**		**2 558 718**		**2 533 378**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	135 945	34 296	25.2%	34 296	25.2%	20 722	12.9%	65.5%
Surplus/(Deficit) for the year	**5 083 498**	**2 593 014**		**2 593 014**		**2 554 100**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**8 143 224**	**520 517**	**6.4%**	**520 517**	**6.4%**	**381 969**	**6.8%**	**36.3%**
National Government	4 130 022	367 397	8.9%	367 397	8.9%	245 714	8.9%	49.5%
Provincial Government	540 241	9 276	1.7%	9 276	1.7%	9 824	1.4%	(5.6%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	3 844	-	-	-	-	-	-	-
Transfers recognised - capital	**4 674 107**	**376 673**	**8.1%**	**376 673**	**8.1%**	**255 538**	**7.4%**	**47.4%**
Borrowing	1 500 000	39 400	2.6%	39 400	2.6%	207 351	13.8%	(81.0%)
Internally generated funds	1 969 117	104 444	5.3%	104 444	5.3%	(80 920)	(12.6%)	(229.1%)
Capital Expenditure Functional	**8 143 224**	**520 517**	**6.4%**	**520 517**	**6.4%**	**381 969**	**6.8%**	**36.3%**
Municipal governance and administration	**799 341**	**16 035**	**2.0%**	**16 035**	**2.0%**	**41 158**	**7.9%**	**(61.0%)**
Executive and Council	350 954	(116)	-	(116)	-	98	.1%	(218.8%)
Finance and administration	448 108	16 151	3.6%	16 151	3.6%	41 061	10.5%	(60.7%)
Internal audit	279	-	-	-	-	-	-	-
Community and Public Safety	**1 328 902**	**118 338**	**8.9%**	**118 338**	**8.9%**	**43 301**	**3.0%**	**173.3%**
Community and Social Services	145 044	5 164	3.6%	5 164	3.6%	13 312	8.3%	(61.2%)
Sport And Recreation	157 843	14 904	9.4%	14 904	9.4%	6 984	4.9%	113.4%
Public Safety	46 182	893	1.9%	893	1.9%	(2 779)	(6.4%)	(132.1%)
Housing	952 833	95 619	10.0%	95 619	10.0%	26 380	2.4%	262.5%
Health	27 000	1 759	6.5%	1 759	6.5%	(596)	(3.5%)	(395.4%)
Economic and Environmental Services	**2 219 662**	**171 440**	**7.7%**	**171 440**	**7.7%**	**246 385**	**14.6%**	**(30.4%)**
Planning and Development	416 135	70 616	17.0%	70 616	17.0%	3 827	1.2%	1 745.0%
Road Transport	1 793 031	100 816	5.6%	100 816	5.6%	242 367	17.7%	(58.4%)
Environmental Protection	10 496	8	.1%	8	.1%	190	9.9%	(95.6%)
Trading Services	**3 768 800**	**214 703**	**5.7%**	**214 703**	**5.7%**	**50 997**	**2.7%**	**321.0%**
Energy sources	699 900	72 536	10.4%	72 536	10.4%	85 570	15.5%	(15.2%)
Water Management	1 004 414	67 309	6.7%	67 309	6.7%	43 528	8.3%	54.6%
Waste Water Management	1 828 637	65 770	3.6%	65 770	3.6%	(89 947)	(14.6%)	(173.1%)
Waste Management	235 849	9 088	3.9%	9 088	3.9%	11 846	6.2%	(23.3%)
Other	**26 519**	**(0)**	**-**	**(0)**	**-**	**128**	**.3%**	**(100.0%)**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**52 960 970**	**2 427 549**	**4.6%**	**2 427 549**	**4.6%**	**2 127 834**	**4.6%**	**14.1%**
Property rates	**10 120 000**	**2 449 983**	**24.2%**	**2 449 983**	**24.2%**	**2 094 719**	**21.2%**	**17.0%**
Service charges	26 486 599	(35 564)	(.1%)	(35 564)	(.1%)	38 702	.2%	(191.9%)
Other revenue	**5 645 186**	**13 130**	**.2%**	**13 130**	**.2%**	**(5 587)**	**(.1%)**	**(335.0%)**
Transfers and Subsidies - Operational	5 489 687	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	4 648 786	-	-	-	-	-	-	-
Interest	570 712	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(47 629 689)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(46 635 053)	-	-	-	-	-	-	-
Finance charges	(994 636)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 331 281**	**2 427 549**	**45.5%**	**2 427 549**	**45.5%**	**2 127 834**	**40.2%**	**14.1%**
Cash Flow from Investing Activities								
Receipts	**46 331**	**8 933**	**19.3%**	**8 933**	**19.3%**	**(20 235)**	**-**	**(144.1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	46 331	8 933	19.3%	8 933	19.3%	(20 235)	-	(144.1%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(8 090 153)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(8 090 153)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(8 043 822)**	**8 933**	**(.1%)**	**8 933**	**(.1%)**	**(20 235)**	**.4%**	**(144.1%)**
Cash Flow from Financing Activities								
Receipts	**1 500 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(980 685)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(980 685)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**519 315**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2 193 226)**	**2 436 482**	**(111.1%)**	**2 436 482**	**(111.1%)**	**2 107 599**	**534.5%**	**15.6%**
Cash/cash equivalents at the year begin:	8 991 705	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**6 798 479**	**2 436 482**	**35.8%**	**2 436 482**	**35.8%**	**2 107 599**	**43.1%**	**15.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	633 640	6.3%	350 136	3.5%	322 065	3.2%	8 744 844	87.0%	10 050 685	36.8%	-	-	2 344 375	23.3%
Trade and Other Receivables from Exchange Transactions - Electricity	1 039 607	23.9%	332 196	7.6%	173 122	4.0%	2 798 061	64.4%	4 342 986	15.9%	-	-	1 004 460	23.1%
Receivables from Non-exchange Transactions - Property Rates	718 579	9.8%	332 746	4.6%	668 267	9.2%	5 580 365	76.4%	7 299 956	26.8%	-	-	1 743 287	23.9%
Receivables from Exchange Transactions - Waste Water Management	121 905	7.2%	62 926	3.7%	58 972	3.5%	1 442 880	85.5%	1 686 683	6.2%	-	-	392 615	23.3%
Receivables from Exchange Transactions - Waste Management	75 927	9.4%	39 417	4.9%	27 717	3.4%	661 198	82.2%	804 258	2.9%	-	-	187 084	23.3%
Receivables from Exchange Transactions - Property Rental Debtors	20 426	5.2%	21 380	5.5%	13 253	3.4%	336 113	85.9%	391 173	1.4%	-	-	88 232	22.6%
Interest on Arrear Debtor Accounts	30 545	4.2%	5 218	.7%	2 587	.4%	684 855	94.7%	723 204	2.7%	-	-	173 455	24.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56 353	2.8%	49 060	2.5%	48 367	2.4%	1 833 398	92.3%	1 987 178	7.3%	-	-	524 700	26.4%
Total By Income Source	**2 696 981**	**9.9%**	**1 193 080**	**4.4%**	**1 314 350**	**4.8%**	**22 081 713**	**80.9%**	**27 286 124**	**100.0%**	**-**	**-**	**6 458 208**	**23.7%**
Debtors Age Analysis By Customer Group														
Organs of State	250 108	18.2%	89 864	6.5%	363 679	26.4%	673 423	48.9%	1 377 074	5.0%	-	-	321 484	23.3%
Commercial	1 099 604	17.4%	374 320	5.9%	250 539	4.0%	4 603 932	72.8%	6 328 394	23.2%	-	-	1 485 413	23.5%
Households	1 325 568	6.8%	724 716	3.7%	694 722	3.6%	16 685 638	85.9%	19 430 644	71.2%	-	-	4 560 902	23.5%
Other	21 701	14.5%	4 180	2.8%	5 410	3.6%	118 720	79.1%	150 011	.5%	-	-	90 409	60.3%
Total By Customer Group	**2 696 981**	**9.9%**	**1 193 080**	**4.4%**	**1 314 350**	**4.8%**	**22 081 713**	**80.9%**	**27 286 124**	**100.0%**	**-**	**-**	**6 458 208**	**23.7%**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**368 149**	**140 811**	**38.2%**	**140 811**	**38.2%**	**134 639**	**40.5%**	**4.6%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 959	4 378	33.8%	4 378	33.8%	4 834	44.0%	(9.4%)
Sale of Goods and Rendering of Services	3 384	564	16.7%	564	16.7%	483	21.3%	16.7%
Agency services	2 369	721	30.4%	721	30.4%	537	23.9%	34.3%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	218	426	195.5%	426	195.5%	395	191.9%	7.9%
Interest earned from Current and Non Current Assets	8 276	2 604	31.5%	2 604	31.5%	2 158	28.2%	20.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 988	1 820	26.0%	1 820	26.0%	2 244	34.0%	(18.9%)
Licence and permits	-	1	-	1	-	7	-	(81.3%)
Operational Revenue	1 344	88	6.6%	88	6.6%	1 785	446.3%	(95.1%)
Non-Exchange Revenue								
Property rates	128 181	52 294	40.8%	52 294	40.8%	53 615	48.5%	(2.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 584	355	22.4%	355	22.4%	7	.5%	4 881.0%
Licences or permits	6 915	1 109	16.0%	1 109	16.0%	2 022	30.8%	(45.2%)
Transfer and subsidies - Operational	189 779	73 586	38.8%	73 586	38.8%	63 989	36.0%	15.0%
Interest	6 153	2 864	46.6%	2 864	46.6%	2 562	43.8%	11.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**449 028**	**80 132**	**17.8%**	**80 132**	**17.8%**	**66 770**	**17.6%**	**20.0%**
Employee related costs	169 704	35 589	21.0%	35 589	21.0%	31 396	19.6%	13.4%
Remuneration of councillors	16 478	3 903	23.7%	3 903	23.7%	3 747	20.6%	4.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	7 509	309	4.1%	309	4.1%	417	6.8%	(25.8%)
Debt impairment	7 000	-	-	-	-	-	-	-
Depreciation and amortisation	42 944	10 855	25.3%	10 855	25.3%	12 439	27.5%	(12.7%)
Interest	-	-	-	-	-	-	-	-
Contracted services	133 324	18 214	13.7%	18 214	13.7%	7 515	9.8%	142.4%
Transfers and subsidies	4 483	218	4.9%	218	4.9%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	67 586	11 043	16.3%	11 043	16.3%	11 256	16.7%	(1.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(80 879)**	**60 679**		**60 679**		**67 869**		
Transfers and subsidies - capital (monetary allocations)	39 944	13 818	34.6%	13 818	34.6%	17 650	36.2%	(21.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(40 935)**	**74 498**		**74 498**		**85 519**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(40 935)**	**74 498**		**74 498**		**85 519**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(40 935)**	**74 498**		**74 498**		**85 519**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(40 935)**	**74 498**		**74 498**		**85 519**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**54 356**	**13 433**	**24.7%**	**13 433**	**24.7%**	**14 181**	**16.4%**	**(5.3%)**
National Government	29 777	12 051	40.5%	12 051	40.5%	11 933	32.2%	1.0%
Provincial Government	4 957	1 383	27.9%	1 383	27.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 734**	**13 433**	**38.7%**	**13 433**	**38.7%**	**11 933**	**28.2%**	**12.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19 622	-	-	-	-	2 248	5.1%	(100.0%)
Capital Expenditure Functional	**54 356**	**13 433**	**24.7%**	**13 433**	**24.7%**	**14 181**	**16.4%**	**(5.3%)**
Municipal governance and administration	**10 652**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	10 622	-	-	-	-	-	-	-
Internal audit	30	-	-	-	-	-	-	-
Community and Public Safety	**15 669**	**6 715**	**42.9%**	**6 715**	**42.9%**	**4 440**	**20.9%**	**51.2%**
Community and Social Services	12 233	4 146	33.9%	4 146	33.9%	3 078	38.9%	34.7%
Sport And Recreation	3 436	2 569	74.8%	2 569	74.8%	1 363	10.3%	88.5%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 034**	**6 719**	**24.0%**	**6 719**	**24.0%**	**9 741**	**15.4%**	**(31.0%)**
Planning and Development	1 839	1 383	75.2%	1 383	75.2%	328	15.7%	322.1%
Road Transport	26 195	5 336	20.4%	5 336	20.4%	9 413	15.4%	(43.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**423 661**	**559**	**.1%**	**559**	**.1%**	**64 477**	**15.2%**	**(99.1%)**
Property rates	**114 184**	**559**	**.5%**	**559**	**.5%**	**-**	**-**	**(100.0%)**
Service charges	12 853	-	-	-	-	-	-	-
Other revenue	**57 810**	**-**	**-**	**-**	**-**	**(199)**	**(.5%)**	**(100.0%)**
Transfers and Subsidies - Operational	190 594	-	-	-	-	29 677	13.6%	(100.0%)
Transfers and Subsidies - Capital	39 944	-	-	-	-	35 000	71.8%	(100.0%)
Interest	8 276	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(363 995)**	**(20 919)**	**5.7%**	**(20 919)**	**5.7%**	**(194)**	**-**	**10 699.5%**
Suppliers and employees	(359 512)	(20 919)	5.8%	(20 919)	5.8%	(194)	.1%	10 699.5%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4 483)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**59 666**	**(20 360)**	**(34.1%)**	**(20 360)**	**(34.1%)**	**64 283**	**184.9%**	**(131.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(52 501)**	**(15 448)**	**29.4%**	**(15 448)**	**29.4%**	**-**	**-**	**(100.0%)**
Capital assets	(52 501)	(15 448)	29.4%	(15 448)	29.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(52 501)**	**(15 448)**	**29.4%**	**(15 448)**	**29.4%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**10**	**-**	**-**	**-**	**-**	**(13)**	**(13.3%)**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	10	-	-	-	-	(13)	(13.3%)	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**10**	**-**	**-**	**-**	**-**	**(13)**	**(13.3%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**7 175**	**(35 809)**	**(499.1%)**	**(35 809)**	**(499.1%)**	**64 271**	**(140.8%)**	**(155.7%)**
Cash/cash equivalents at the year begin:	254 939	-	-	-	-	192 454	136.9%	(100.0%)
Cash/cash equivalents at the year end:	**262 114**	**125 377**	**47.8%**	**125 377**	**47.8%**	**448 991**	**473.2%**	**(72.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 237	28.6%	3 058	2.3%	2 916	2.2%	87 175	66.9%	130 386	63.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 022	23.2%	329	2.5%	277	2.1%	9 402	72.2%	13 030	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 209	8.3%	545	3.7%	556	3.8%	12 302	84.2%	14 613	7.1%	-	-	-	-
Interest on Arrear Debtor Accounts	52	.1%	69	.2%	101	.3%	39 033	99.4%	39 255	19.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 814)	(54.7%)	4	-	51	.6%	13 560	154.1%	8 801	4.3%	-	-	-	-
Total By Income Source	**36 706**	**17.8%**	**4 005**	**1.9%**	**3 902**	**1.9%**	**161 478**	**78.4%**	**206 090**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 365	23.5%	423	.8%	309	.6%	39 540	75.1%	52 638	25.5%	-	-	-	-
Commercial	6 103	21.8%	623	2.2%	499	1.8%	20 716	74.1%	27 941	13.6%	-	-	-	-
Households	17 837	14.6%	2 896	2.4%	3 075	2.5%	98 452	80.5%	122 259	59.3%	-	-	-	-
Other	401	12.3%	62	1.9%	19	.6%	2 770	85.2%	3 253	1.6%	-	-	-	-
Total By Customer Group	**36 706**	**17.8%**	**4 005**	**1.9%**	**3 902**	**1.9%**	**161 478**	**78.4%**	**206 090**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 135	100.0%	-	-	-	-	-	-	1 135	99.6%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5	100.0%	-	-	-	-	-	-	5	.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 140**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 140**	**100.0%**

Contact Details

Municipal Manager	Mrs Thabisile Ndlela	039 976 1202
Financial Manager	Mr Mahendra Chandulal	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**219 682**	**92 359**	**42.0%**	**92 359**	**42.0%**	**80 972**	**42.2%**	**14.1%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	178	77	43.1%	77	43.1%	18	11.9%	327.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 583	2 238	19.3%	2 238	19.3%	2 364	31.5%	(5.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	213	27	12.6%	27	12.6%	16	37.2%	65.9%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	826	21	2.5%	21	2.5%	34	8.4%	(38.4%)
Non-Exchange Revenue								
Property rates	8 270	8 273	100.0%	8 273	100.0%	8 244	100.0%	.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	574	1	.1%	1	.1%	2	11.7%	(72.2%)
Transfer and subsidies - Operational	197 603	81 723	41.4%	81 723	41.4%	70 294	40.1%	16.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	435	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**281 527**	**52 245**	**18.6%**	**52 245**	**18.6%**	**74 960**	**30.8%**	**(30.3%)**
Employee related costs	95 148	13 203	13.9%	13 203	13.9%	16 480	20.4%	(19.9%)
Remuneration of councillors	18 584	3 861	20.8%	3 861	20.8%	5 681	30.0%	(32.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	6 774	840	12.4%	840	12.4%	5	.1%	16 707.8%
Debt impairment	1 500	-	-	-	-	-	-	-
Depreciation and amortisation	31 130	5 124	16.5%	5 124	16.5%	3 724	12.0%	37.6%
Interest	30	-	-	-	-	-	-	-
Contracted services	79 126	20 750	26.2%	20 750	26.2%	40 692	65.9%	(49.0%)
Transfers and subsidies	8 109	1 150	14.2%	1 150	14.2%	580	6.0%	98.3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	41 128	7 317	17.8%	7 317	17.8%	7 798	23.3%	(6.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(61 845)**	**40 114**		**40 114**		**6 012**		
Transfers and subsidies - capital (monetary allocations)	61 469	6 712	10.9%	6 712	10.9%	16 303	35.7%	(58.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(376)**	**46 826**		**46 826**		**22 316**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(376)**	**46 826**		**46 826**		**22 316**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(376)**	**46 826**		**46 826**		**22 316**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(376)**	**46 826**		**46 826**		**22 316**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**94 051**	**10 062**	**10.7%**	**10 062**	**10.7%**	**15 268**	**16.2%**	**(34.1%)**
National Government	53 450	4 900	9.2%	4 900	9.2%	5 494	13.8%	(10.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 450**	**4 900**	**9.2%**	**4 900**	**9.2%**	**5 494**	**13.8%**	**(10.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	40 601	5 162	12.7%	5 162	12.7%	9 775	17.9%	(47.2%)
Capital Expenditure Functional	**94 051**	**10 062**	**10.7%**	**10 062**	**10.7%**	**15 268**	**16.2%**	**(34.1%)**
Municipal governance and administration	**16 084**	**2 272**	**14.1%**	**2 272**	**14.1%**	**11**	**.1%**	**20 064.0%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	16 084	2 272	14.1%	2 272	14.1%	11	.1%	20 064.0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 512**	**187**	**1.8%**	**187**	**1.8%**	**3 784**	**22.1%**	**(95.1%)**
Community and Social Services	8 817	187	2.1%	187	2.1%	1 247	9.6%	(85.0%)
Sport And Recreation	-	-	-	-	-	2 537	70.6%	(100.0%)
Public Safety	1 696	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**64 285**	**7 603**	**11.8%**	**7 603**	**11.8%**	**11 473**	**20.3%**	**(33.7%)**
Planning and Development	21 094	347	1.6%	347	1.6%	-	-	(100.0%)
Road Transport	43 192	7 256	16.8%	7 256	16.8%	11 473	21.5%	(36.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**3 152**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	3 152	-	-	-	-	-	-	-
Other	**17**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**278 090**	**46 559**	**16.7%**	**46 559**	**16.7%**	**(2 179)**	**(.8%)**	**(2 237.0%)**
Property rates	**5 375**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**2 060**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	197 603	46 343	23.5%	46 343	23.5%	(2 307)	(1.3%)	(2 108.7%)
Transfers and Subsidies - Capital	61 469	-	-	-	-	-	-	-
Interest	11 583	216	1.9%	216	1.9%	128	1.7%	68.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(261 489)**	**(43 871)**	**16.8%**	**(43 871)**	**16.8%**	**(77 740)**	**37.3%**	**(43.6%)**
Suppliers and employees	(253 351)	(43 871)	17.3%	(43 871)	17.3%	(77 740)	39.1%	(43.6%)
Finance charges	(30)	-	-	-	-	-	-	-
Transfers and grants	(8 109)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**16 601**	**2 688**	**16.2%**	**2 688**	**16.2%**	**(79 919)**	**(148.0%)**	**(103.4%)**
Cash Flow from Investing Activities								
Receipts	**435**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	435	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(105 085)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(105 085)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(104 650)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(0)**	**4.0%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(0)	4.0%	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(0)**	**4.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(88 049)**	**2 688**	**(3.1%)**	**2 688**	**(3.1%)**	**(79 919)**	**199.5%**	**(103.4%)**
Cash/cash equivalents at the year begin:	90 329	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**2 280**	**102 379**	**4 491.1%**	**102 379**	**4 491.1%**	**(79 919)**	**(69.7%)**	**(228.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	8 247	20.7%	31 619	79.3%	39 867	100.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(59)	100.0%	(59)	(.1%)	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**8 247**	**20.7%**	**31 560**	**79.3%**	**39 807**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	6 485	26.4%	18 061	73.6%	24 547	61.7%	-	-	-	-
Commercial	-	-	-	-	1 193	12.9%	8 032	87.1%	9 226	23.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	569	9.4%	5 466	90.6%	6 035	15.2%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**8 247**	**20.7%**	**31 560**	**79.3%**	**39 807**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	356	102.7%	(136)	(39.2%)	(14)	(4.2%)	141	40.7%	347	12.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(3 312)	(137.3%)	4 968	206.0%	0	-	755	31.3%	2 412	87.4%
Total	**(2 955)**	**(107.1%)**	**4 832**	**175.1%**	**(14)**	**(.5%)**	**897**	**32.5%**	**2 759**	**100.0%**

Contact Details

Municipal Manager	Mr Mthokozisi Shangase	039 972 0005
Financial Manager	Mr Ntando Duma	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**204 177**	**64 516**	**31.6%**	**64 516**	**31.6%**	**60 996**	**27.5%**	**5.8%**
Exchange Revenue								
Service charges - Electricity	39 823	6 966	17.5%	6 966	17.5%	8 438	20.1%	(17.4%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 845	1 760	61.8%	1 760	61.8%	574	20.6%	206.3%
Sale of Goods and Rendering of Services	206	15	7.5%	15	7.5%	46	15.3%	(66.3%)
Agency services	975	109	11.2%	109	11.2%	126	8.2%	(12.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 067	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 576	1 415	21.5%	1 415	21.5%	1 950	17.4%	(27.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	410	17	4.2%	17	4.2%	36	6.1%	(52.9%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	973	224	23.0%	224	23.0%	176	17.0%	27.7%
Non-Exchange Revenue								
Property rates	26 017	3 074	11.8%	3 074	11.8%	5 329	19.3%	(42.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159	332	209.1%	332	209.1%	220	9.6%	50.8%
Licences or permits	1 401	144	10.3%	144	10.3%	303	34.3%	(52.4%)
Transfer and subsidies - Operational	122 726	50 458	41.1%	50 458	41.1%	43 798	33.4%	15.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**271 497**	**50 598**	**18.6%**	**50 598**	**18.6%**	**52 859**	**20.9%**	**(4.3%)**
Employee related costs	94 612	19 477	20.6%	19 477	20.6%	18 449	21.0%	5.6%
Remuneration of councillors	11 542	2 539	22.0%	2 539	22.0%	2 628	24.5%	(3.4%)
Bulk purchases - electricity	49 276	12 405	25.2%	12 405	25.2%	10 903	25.4%	13.8%
Inventory consumed	1 083	133	12.3%	133	12.3%	314	22.7%	(57.7%)
Debt impairment	3 300	-	-	-	-	-	-	-
Depreciation and amortisation	25 755	-	-	-	-	-	-	-
Interest	33	-	-	-	-	1	.4%	(100.0%)
Contracted services	41 810	5 017	12.0%	5 017	12.0%	10 405	21.4%	(51.8%)
Transfers and subsidies	255	(110)	(43.3%)	(110)	(43.3%)	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	43 829	11 137	25.4%	11 137	25.4%	10 159	26.8%	9.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(67 319)**	**13 918**		**13 918**		**8 137**		
Transfers and subsidies - capital (monetary allocations)	40 735	3 002	7.4%	3 002	7.4%	4 397	14.3%	(31.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(26 584)**	**16 920**		**16 920**		**12 534**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(26 584)**	**16 920**		**16 920**		**12 534**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(26 584)**	**16 920**		**16 920**		**12 534**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(26 584)**	**16 920**		**16 920**		**12 534**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**47 122**	**3 657**	**7.8%**	**3 657**	**7.8%**	**6 979**	**12.3%**	**(47.6%)**
National Government	39 376	2 968	7.5%	2 968	7.5%	2 428	9.8%	22.2%
Provincial Government	-	-	-	-	-	270	5.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 376**	**2 968**	**7.5%**	**2 968**	**7.5%**	**2 699**	**9.2%**	**10.0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 746	690	8.9%	690	8.9%	4 280	15.8%	(83.9%)
Capital Expenditure Functional	**47 122**	**3 657**	**7.8%**	**3 657**	**7.8%**	**6 979**	**12.3%**	**(47.6%)**
Municipal governance and administration	**400**	**276**	**69.0%**	**276**	**69.0%**	**1 454**	**24.9%**	**(81.0%)**
Executive and Council	-	-	-	-	-	921	39.2%	(100.0%)
Finance and administration	400	276	69.0%	276	69.0%	533	15.3%	(48.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 318**	**-**	**-**	**-**	**-**	**1 112**	**18.5%**	**(100.0%)**
Community and Social Services	1 318	-	-	-	-	1 112	18.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 704**	**2 968**	**6.6%**	**2 968**	**6.6%**	**3 824**	**8.6%**	**(22.4%)**
Planning and Development	1 650	-	-	-	-	25	.7%	(100.0%)
Road Transport	43 054	2 968	6.9%	2 968	6.9%	3 798	9.3%	(21.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**700**	**414**	**59.1%**	**414**	**59.1%**	**589**	**147.4%**	**(29.8%)**
Energy sources	700	414	59.1%	414	59.1%	589	294.7%	(29.8%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**262 572**	**23 296**	**8.9%**	**23 296**	**8.9%**	**72 569**	**23.3%**	**(67.9%)**
Property rates	**24 644**	**4 821**	**19.6%**	**4 821**	**19.6%**	**3 915**	**18.7%**	**23.1%**
Service charges	41 061	6 536	15.9%	6 536	15.9%	8 377	20.3%	(22.0%)
Other revenue	**26 731**	**7 890**	**29.5%**	**7 890**	**29.5%**	**1 520**	**4.0%**	**419.0%**
Transfers and Subsidies - Operational	122 826	2 634	2.1%	2 634	2.1%	43 356	25.7%	(93.9%)
Transfers and Subsidies - Capital	40 735	-	-	-	-	13 450	43.7%	(100.0%)
Interest	6 576	1 415	21.5%	1 415	21.5%	1 950	17.4%	(27.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(230 073)**	**(45 808)**	**19.9%**	**(45 808)**	**19.9%**	**(56 393)**	**24.6%**	**(18.8%)**
Suppliers and employees	(230 040)	(45 808)	19.9%	(45 808)	19.9%	(56 393)	24.6%	(18.8%)
Finance charges	(33)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**32 499**	**(22 511)**	**(69.3%)**	**(22 511)**	**(69.3%)**	**16 176**	**19.7%**	**(239.2%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(47 122)**	**(3 666)**	**7.8%**	**(3 666)**	**7.8%**	**(8 022)**	**14.2%**	**(54.3%)**
Capital assets	(47 122)	(3 666)	7.8%	(3 666)	7.8%	(8 022)	14.2%	(54.3%)
Net Cash from/(used) Investing Activities	**(47 122)**	**(3 666)**	**7.8%**	**(3 666)**	**7.8%**	**(8 022)**	**14.2%**	**(54.3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(2)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(2)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(2)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(14 624)**	**(26 178)**	**179.0%**	**(26 178)**	**179.0%**	**8 152**	**31.8%**	**(421.1%)**
Cash/cash equivalents at the year begin:	124 364	-	-	-	-	124 369	93.2%	(100.0%)
Cash/cash equivalents at the year end:	**109 741**	**(26 180)**	**(23.9%)**	**(26 180)**	**(23.9%)**	**132 520**	**83.3%**	**(119.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 367	31.5%	837	6.0%	661	4.8%	8 006	57.7%	13 870	34.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 002	13.1%	1 708	11.2%	445	2.9%	11 161	72.9%	15 317	38.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	459	18.4%	146	5.9%	142	5.7%	1 747	70.1%	2 494	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	333	3.9%	157	1.8%	153	1.8%	7 889	92.5%	8 532	21.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**7 161**	**17.8%**	**2 848**	**7.1%**	**1 401**	**3.5%**	**28 803**	**71.6%**	**40 213**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 582	9.2%	1 726	10.0%	457	2.7%	13 417	78.1%	17 183	42.7%	-	-	-	-
Commercial	3 903	35.8%	516	4.7%	401	3.7%	6 071	55.7%	10 890	27.1%	-	-	-	-
Households	1 675	13.8%	606	5.0%	544	4.5%	9 315	76.7%	12 140	30.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 161**	**17.8%**	**2 848**	**7.1%**	**1 401**	**3.5%**	**28 803**	**71.6%**	**40 213**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	813	99.9%	1	.1%	-	-	-	-	813	94.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47	100.0%	-	-	-	-	-	-	47	5.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**860**	**99.9%**	**1**	**.1%**	**-**	**-**	**-**	**-**	**860**	**100.0%**

Contact Details

Municipal Manager	Mr Reshwant Brijraj	039 433 3500
Financial Manager	Mrs Hlanzeka Mchunu	039 433 3563

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 251 108**	**405 299**	**32.4%**	**405 299**	**32.4%**	**360 285**	**30.7%**	**12.5%**
Exchange Revenue								
Service charges - Electricity	182 436	46 873	25.7%	46 873	25.7%	38 054	20.8%	23.2%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	62 711	23 343	37.2%	23 343	37.2%	22 099	31.2%	5.6%
Sale of Goods and Rendering of Services	9 571	1 702	17.8%	1 702	17.8%	2 053	3.0%	(17.1%)
Agency services	5 371	1 448	27.0%	1 448	27.0%	1 230	25.1%	17.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 982	1 741	24.9%	1 741	24.9%	1 497	40.2%	16.3%
Interest earned from Current and Non Current Assets	8 511	3 120	36.7%	3 120	36.7%	652	12.1%	378.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 498	1 175	33.6%	1 175	33.6%	679	26.0%	73.0%
Licence and permits	636	152	23.9%	152	23.9%	132	13.5%	15.3%
Operational Revenue	1 106	121	10.9%	121	10.9%	321	17.2%	(62.4%)
Non-Exchange Revenue								
Property rates	509 406	191 298	37.6%	191 298	37.6%	181 809	36.5%	5.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 062	5 465	17.6%	5 465	17.6%	90	.4%	5 996.3%
Licences or permits	9 628	2 600	27.0%	2 600	27.0%	1 918	28.0%	35.5%
Transfer and subsidies - Operational	390 026	118 912	30.5%	118 912	30.5%	103 253	36.2%	15.2%
Interest	30 164	7 350	24.4%	7 350	24.4%	6 500	31.5%	13.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 253 191**	**285 369**	**22.8%**	**285 369**	**22.8%**	**256 753**	**21.9%**	**11.1%**
Employee related costs	483 929	117 733	24.3%	117 733	24.3%	112 741	25.2%	4.4%
Remuneration of councillors	31 164	7 189	23.1%	7 189	23.1%	7 866	25.0%	(8.6%)
Bulk purchases - electricity	158 320	30 698	19.4%	30 698	19.4%	28 193	20.6%	8.9%
Inventory consumed	10 499	3 028	28.8%	3 028	28.8%	1 685	13.2%	79.7%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	104 756	43 635	41.7%	43 635	41.7%	22 550	22.2%	93.5%
Interest	9 958	480	4.8%	480	4.8%	8	.1%	6 283.7%
Contracted services	273 776	44 069	16.1%	44 069	16.1%	50 416	20.6%	(12.6%)
Transfers and subsidies	13 838	1 973	14.3%	1 973	14.3%	1 480	11.2%	33.3%
Irrecoverable debts written off	10 513	1 004	9.6%	1 004	9.6%	1 285	12.9%	(21.8%)
Operational costs	156 437	36 213	23.1%	36 213	23.1%	30 530	19.0%	18.6%
Losses on disposal of Assets	-	(652)	-	(652)	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 083)**	**119 930**		**119 930**		**103 532**		
Transfers and subsidies - capital (monetary allocations)	109 848	-	-	-	-	20 321	15.4%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**107 765**	**119 930**		**119 930**		**123 853**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**107 765**	**119 930**		**119 930**		**123 853**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**107 765**	**119 930**		**119 930**		**123 853**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**107 765**	**119 930**		**119 930**		**123 853**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**150 893**	**33 350**	**22.1%**	**33 350**	**22.1%**	**37 951**	**22.1%**	**(12.1%)**
National Government	93 781	26 263	28.0%	26 263	28.0%	36 173	31.4%	(27.4%)
Provincial Government	1 739	-	-	-	-	17	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**95 520**	**26 263**	**27.5%**	**26 263**	**27.5%**	**36 190**	**31.5%**	**(27.4%)**
Borrowing	21 452	-	-	-	-	-	-	-
Internally generated funds	33 921	7 088	20.9%	7 088	20.9%	1 761	3.5%	302.4%
Capital Expenditure Functional	**150 893**	**33 350**	**22.1%**	**33 350**	**22.1%**	**37 951**	**22.1%**	**(12.1%)**
Municipal governance and administration	**4 001**	**312**	**7.8%**	**312**	**7.8%**	**39**	**1.2%**	**700.2%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 801	152	4.0%	152	4.0%	13	.4%	1 081.7%
Internal audit	200	160	79.8%	160	79.8%	26	14.1%	511.7%
Community and Public Safety	**4 520**	**1 645**	**36.4%**	**1 645**	**36.4%**	**622**	**10.7%**	**164.3%**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	4 340	1 642	37.8%	1 642	37.8%	610	11.4%	169.1%
Housing	180	3	1.5%	3	1.5%	12	4.5%	(78.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**118 920**	**30 942**	**26.0%**	**30 942**	**26.0%**	**37 289**	**25.6%**	**(17.0%)**
Planning and Development	111 220	28 455	25.6%	28 455	25.6%	29 804	32.9%	(4.5%)
Road Transport	7 200	2 488	34.5%	2 488	34.5%	7 485	13.6%	(66.8%)
Environmental Protection	500	-	-	-	-	-	-	-
Trading Services	**23 452**	**451**	**1.9%**	**451**	**1.9%**	**-**	**-**	**(100.0%)**
Energy sources	22 952	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	500	451	90.2%	451	90.2%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 252 102**	**373 740**	**29.8%**	**373 740**	**29.8%**	**365 515**	**29.9%**	**2.3%**
Property rates	**483 936**	**110 499**	**22.8%**	**110 499**	**22.8%**	**115 979**	**24.7%**	**(4.7%)**
Service charges	232 890	62 789	27.0%	62 789	27.0%	57 588	25.2%	9.0%
Other revenue	**26 628**	**23 215**	**87.2%**	**23 215**	**87.2%**	**12 214**	**27.3%**	**90.1%**
Transfers and Subsidies - Operational	390 290	122 527	31.4%	122 527	31.4%	111 237	32.6%	10.1%
Transfers and Subsidies - Capital	109 848	51 792	47.1%	51 792	47.1%	67 895	51.3%	(23.7%)
Interest	8 511	2 918	34.3%	2 918	34.3%	602	11.2%	384.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 156 494)**	**(258 480)**	**22.4%**	**(258 480)**	**22.4%**	**(302 190)**	**28.7%**	**(14.5%)**
Suppliers and employees	(1 131 649)	(258 000)	22.8%	(258 000)	22.8%	(302 190)	29.4%	(14.6%)
Finance charges	(9 958)	(479)	4.8%	(479)	4.8%	-	-	(100.0%)
Transfers and grants	(14 888)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**95 608**	**115 260**	**120.6%**	**115 260**	**120.6%**	**63 325**	**37.7%**	**82.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(168 358)**	**(41 274)**	**24.5%**	**(41 274)**	**24.5%**	**(45 537)**	**25.4%**	**(9.4%)**
Capital assets	(168 358)	(41 274)	24.5%	(41 274)	24.5%	(45 537)	25.4%	(9.4%)
Net Cash from/(used) Investing Activities	**(168 358)**	**(41 274)**	**24.5%**	**(41 274)**	**24.5%**	**(45 537)**	**25.4%**	**(9.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**449**	**-**	**449**	**-**	**259**	**2.8%**	**73.7%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	449	-	449	-	259	18.3%	73.7%
Payments	**(18 414)**	**(9 423)**	**51.2%**	**(9 423)**	**51.2%**	**(10 733)**	**37.7%**	**(12.2%)**
Repayment of borrowing	(18 414)	(9 423)	51.2%	(9 423)	51.2%	(10 733)	37.7%	(12.2%)
Net Cash from/(used) Financing Activities	**(18 414)**	**(8 974)**	**48.7%**	**(8 974)**	**48.7%**	**(10 475)**	**54.8%**	**(14.3%)**
Net Increase/(Decrease) in cash held	**(91 164)**	**65 012**	**(71.3%)**	**65 012**	**(71.3%)**	**7 314**	**(24.2%)**	**788.9%**
Cash/cash equivalents at the year begin:	131 591	117 938	89.6%	117 938	89.6%	137 286	96.0%	(14.1%)
Cash/cash equivalents at the year end:	**40 427**	**179 235**	**443.4%**	**179 235**	**443.4%**	**139 164**	**123.3%**	**28.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23	2.2%	5	.5%	29	2.8%	985	94.5%	1 042	.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 233	39.8%	8 657	20.0%	2 112	4.9%	15 253	35.3%	43 255	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 371	10.3%	53 154	14.3%	11 581	3.1%	268 209	72.2%	371 316	60.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 502	8.2%	7 245	10.8%	2 066	3.1%	51 970	77.8%	66 783	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 036	2.4%	2 949	2.4%	2 954	2.4%	115 105	92.8%	124 044	20.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	362	2.8%	319	2.5%	546	4.3%	11 488	90.4%	12 715	2.1%	-	-	-	-
Total By Income Source	**64 528**	**10.4%**	**72 327**	**11.7%**	**19 288**	**3.1%**	**463 011**	**74.8%**	**619 155**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 604	4.2%	21 762	34.7%	752	1.2%	37 594	59.9%	62 711	10.1%	-	-	-	-
Commercial	23 845	18.0%	17 078	12.9%	4 846	3.6%	87 053	65.5%	132 822	21.5%	-	-	-	-
Households	38 079	9.0%	33 488	7.9%	13 691	3.2%	338 364	79.9%	423 622	68.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**64 528**	**10.4%**	**72 327**	**11.7%**	**19 288**	**3.1%**	**463 011**	**74.8%**	**619 155**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Khethukuthula Joseph Zulu	039 688 2021
Financial Manager	Ms Snikiwe Qwabe	039 534 1584

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 287 912**	**406 014**	**31.5%**	**406 014**	**31.5%**	**359 948**	**29.2%**	**12.8%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	361 232	91 246	25.3%	91 246	25.3%	70 587	17.6%	29.3%
Service charges - Waste Water Management	112 683	28 417	25.2%	28 417	25.2%	27 734	25.5%	2.5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	295	-	295	-	1 365	682.3%	(78.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	37 768	16 617	44.0%	16 617	44.0%	11 832	31.3%	40.4%
Interest earned from Current and Non Current Assets	11 605	4 394	37.9%	4 394	37.9%	2 069	26.4%	112.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 264	854	37.7%	854	37.7%	2 023	42.8%	(57.8%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	8 453	543	6.4%	543	6.4%	14 167	188.9%	(96.2%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	753 907	263 648	35.0%	263 648	35.0%	230 171	35.1%	14.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 109 757**	**354 185**	**31.9%**	**354 185**	**31.9%**	**307 925**	**22.9%**	**15.0%**
Employee related costs	409 846	146 391	35.7%	146 391	35.7%	128 621	31.0%	13.8%
Remuneration of councillors	11 409	3 120	27.3%	3 120	27.3%	2 895	24.6%	7.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	128 408	24 508	19.1%	24 508	19.1%	22 007	14.3%	11.4%
Debt impairment	74 453	18 611	25.0%	18 611	25.0%	-	-	(100.0%)
Depreciation and amortisation	220 000	53 686	24.4%	53 686	24.4%	53 736	17.0%	(.1%)
Interest	7 222	2 525	35.0%	2 525	35.0%	1 061	7.6%	138.1%
Contracted services	138 443	27 422	19.8%	27 422	19.8%	40 410	36.2%	(32.1%)
Transfers and subsidies	8 000	-	-	-	-	-	-	-
Irrecoverable debts written off	-	13 013	-	13 013	-	1 609	1.0%	708.9%
Operational costs	111 976	64 910	58.0%	64 910	58.0%	57 587	39.8%	12.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(1)	-	(1)	-	-	-	(100.0%)
Surplus/(Deficit)	**178 155**	**51 828**		**51 828**		**52 023**		
Transfers and subsidies - capital (monetary allocations)	454 994	87 476	19.2%	87 476	19.2%	81 868	28.7%	6.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**633 150**	**139 304**		**139 304**		**133 891**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**633 150**	**139 304**		**139 304**		**133 891**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**633 150**	**139 304**		**139 304**		**133 891**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**633 150**	**139 304**		**139 304**		**133 891**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**454 992**	**83 040**	**18.3%**	**83 040**	**18.3%**	**36 573**	**11.6%**	**127.1%**
National Government	454 992	79 326	17.4%	79 326	17.4%	34 385	12.0%	130.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**454 992**	**79 326**	**17.4%**	**79 326**	**17.4%**	**34 385**	**12.0%**	**130.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	3 714	-	3 714	-	2 188	7.4%	69.8%
Capital Expenditure Functional	**454 992**	**83 040**	**18.3%**	**83 040**	**18.3%**	**36 573**	**11.6%**	**127.1%**
Municipal governance and administration	**-**	**3 340**	**-**	**3 340**	**-**	**2 188**	**8.8%**	**52.7%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	3 340	-	3 340	-	2 188	8.8%	52.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**454 992**	**79 700**	**17.5%**	**79 700**	**17.5%**	**34 385**	**11.9%**	**131.8%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	335 995	45 722	13.6%	45 722	13.6%	25 474	13.1%	79.5%
Waste Water Management	118 998	33 978	28.6%	33 978	28.6%	8 911	9.3%	281.3%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 660 745**	**1 307 993**	**78.8%**	**1 307 993**	**78.8%**	**1 036 369**	**68.2%**	**26.2%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	315 135	561 904	178.3%	561 904	178.3%	200 319	51.6%	180.5%
Other revenue	**122 603**	**-**	**-**	**-**	**-**	**18 675**	**14.0%**	**(100.0%)**
Transfers and Subsidies - Operational	756 407	550 007	72.7%	550 007	72.7%	721 916	106.9%	(23.8%)
Transfers and Subsidies - Capital	454 994	196 083	43.1%	196 083	43.1%	95 290	33.4%	105.8%
Interest	11 605	-	-	-	-	169	.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(768 558)**	**(306)**	**-**	**(306)**	**-**	**(28 030)**	**2.7%**	**(98.9%)**
Suppliers and employees	(753 336)	(306)	-	(306)	-	(27 874)	2.8%	(98.9%)
Finance charges	(7 222)	-	-	-	-	(157)	1.1%	(100.0%)
Transfers and grants	(8 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**892 187**	**1 307 688**	**146.6%**	**1 307 688**	**146.6%**	**1 008 339**	**205.4%**	**29.7%**
Cash Flow from Investing Activities								
Receipts	**1 146**	**(520)**	**(45.4%)**	**(520)**	**(45.4%)**	**6**	**.3%**	**(8 615.2%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 146	(520)	(45.4%)	(520)	(45.4%)	6	.3%	(8 615.2%)
Decrease (increase) in non-current investments	0	-	-	-	-	-	-	-
Payments	**(521 069)**	**-**	**-**	**-**	**-**	**(67 180)**	**21.3%**	**(100.0%)**
Capital assets	(521 069)	-	-	-	-	(67 180)	21.3%	(100.0%)
Net Cash from/(used) Investing Activities	**(519 923)**	**(520)**	**.1%**	**(520)**	**.1%**	**(67 174)**	**21.5%**	**(99.2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**372 264**	**1 307 168**	**351.1%**	**1 307 168**	**351.1%**	**941 164**	**528.0%**	**38.9%**
Cash/cash equivalents at the year begin:	41 728	301 914	723.5%	301 914	723.5%	31 728	39.9%	851.6%
Cash/cash equivalents at the year end:	**413 992**	**1 609 084**	**388.7%**	**1 609 084**	**388.7%**	**973 265**	**377.7%**	**65.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45 006	4.3%	33 744	3.2%	35 629	3.4%	934 661	89.1%	1 049 040	87.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 564	6.3%	5 484	3.6%	5 312	3.5%	131 174	86.6%	151 534	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 992	100.0%	1 992	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(249)	17.8%	(971)	69.1%	(554)	39.4%	370	(26.3%)	(1 405)	(.1%)	-	-	-	-
Total By Income Source	**54 320**	**4.5%**	**38 257**	**3.2%**	**40 386**	**3.4%**	**1 068 197**	**88.9%**	**1 201 161**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 502	22.0%	1 567	9.8%	1 235	7.8%	9 609	60.4%	15 913	1.3%	-	-	-	-
Commercial	15 278	8.5%	7 653	4.3%	10 706	6.0%	145 640	81.2%	179 277	14.9%	-	-	-	-
Households	35 627	3.5%	29 073	2.9%	28 455	2.8%	913 166	90.7%	1 006 320	83.8%	-	-	-	-
Other	(86)	24.6%	(36)	10.3%	(9)	2.6%	(218)	62.5%	(350)	-	-	-	-	-
Total By Customer Group	**54 320**	**4.5%**	**38 257**	**3.2%**	**40 386**	**3.4%**	**1 068 197**	**88.9%**	**1 201 161**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	8 373	4.2%	-	-	10 444	5.2%	181 742	90.6%	200 558	41.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	326	100.0%	326	.1%
Trade Creditors	12 723	5.9%	10 104	4.7%	2 703	1.2%	190 952	88.2%	216 481	45.1%
Auditor-General	636	96.8%	-	-	-	-	21	3.2%	657	.1%
Other	4 616	7.5%	1 775	2.9%	-	-	55 154	89.6%	61 544	12.8%
Total	**26 347**	**5.5%**	**11 878**	**2.5%**	**13 147**	**2.7%**	**428 195**	**89.3%**	**479 567**	**100.0%**

Contact Details

Municipal Manager	Mr Vela Owen Mazibuko	039 688 5701
Financial Manager	Mr Kushi Audan	039 688 5700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**220 539**	**80 654**	**36.6%**	**80 654**	**36.6%**	**68 787**	**33.5%**	**17.3%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 023	796	26.3%	796	26.3%	659	24.9%	20.8%
Sale of Goods and Rendering of Services	252	141	56.0%	141	56.0%	145	106.3%	(2.4%)
Agency services	3 203	843	26.3%	843	26.3%	843	33.1%	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	294	-	294	-	344	-	(14.3%)
Interest earned from Current and Non Current Assets	3 100	1 796	57.9%	1 796	57.9%	23	1.1%	7 690.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	895	175	19.6%	175	19.6%	106	18.6%	65.5%
Licence and permits	6	2	36.1%	2	36.1%	5	156.5%	(53.9%)
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	60 635	14 716	24.3%	14 716	24.3%	13 468	27.9%	9.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21	3	14.2%	3	14.2%	2	8.4%	73.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	141 906	57 999	40.9%	57 999	40.9%	50 675	35.1%	14.5%
Interest	7 500	2 938	39.2%	2 938	39.2%	2 518	50.4%	16.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	949	-	949	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**243 215**	**102 312**	**42.1%**	**102 312**	**42.1%**	**39 933**	**20.4%**	**156.2%**
Employee related costs	97 677	21 974	22.5%	21 974	22.5%	21 460	24.4%	2.4%
Remuneration of councillors	10 506	2 715	25.8%	2 715	25.8%	2 866	28.9%	(5.3%)
Bulk purchases - electricity	-	-	-	-	-	93	-	(100.0%)
Inventory consumed	3 868	218	5.6%	218	5.6%	468	28.7%	(53.4%)
Debt impairment	5 000	-	-	-	-	-	-	-
Depreciation and amortisation	33 150	4 809	14.5%	4 809	14.5%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	54 244	9 585	17.7%	9 585	17.7%	7 432	15.0%	29.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	54 776	-	54 776	-	-	-	(100.0%)
Operational costs	38 770	8 233	21.2%	8 233	21.2%	7 613	29.1%	8.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(22 676)**	**(21 658)**		**(21 658)**		**28 854**		
Transfers and subsidies - capital (monetary allocations)	31 198	12 888	41.3%	12 888	41.3%	20 140	55.8%	(36.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 523**	**(8 769)**		**(8 769)**		**48 994**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 523**	**(8 769)**		**(8 769)**		**48 994**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 523**	**(8 769)**		**(8 769)**		**48 994**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 523**	**(8 769)**		**(8 769)**		**48 994**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**45 670**	**13 202**	**28.9%**	**13 202**	**28.9%**	**8 985**	**29.7%**	**46.9%**
National Government	31 448	11 461	36.4%	11 461	36.4%	6 448	25.7%	77.7%
Provincial Government	-	1 255	-	1 255	-	532	12.5%	135.7%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 448**	**12 716**	**40.4%**	**12 716**	**40.4%**	**6 981**	**23.8%**	**82.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	14 222	487	3.4%	487	3.4%	2 004	224.2%	(75.7%)
Capital Expenditure Functional	**45 670**	**13 202**	**28.9%**	**13 202**	**28.9%**	**8 985**	**29.7%**	**46.9%**
Municipal governance and administration	**10 610**	**487**	**4.6%**	**487**	**4.6%**	**2 004**	**391.7%**	**(75.7%)**
Executive and Council	800	-	-	-	-	-	-	-
Finance and administration	9 810	487	5.0%	487	5.0%	2 004	391.7%	(75.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**1 255**	**-**	**1 255**	**-**	**241**	**4.7%**	**421.7%**
Community and Social Services	-	1 255	-	1 255	-	241	4.7%	421.7%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33 970**	**11 461**	**33.7%**	**11 461**	**33.7%**	**6 740**	**27.4%**	**70.0%**
Planning and Development	16 875	2 359	14.0%	2 359	14.0%	4 050	19.9%	(41.7%)
Road Transport	17 095	9 101	53.2%	9 101	53.2%	2 690	62.7%	238.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**1 090**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	890	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	200	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**276 768**	**29**	**-**	**29**	**-**	**576**	**.2%**	**(95.0%)**
Property rates	**96 815**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	2 720	-	-	-	-	-	-	-
Other revenue	**1 028**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	141 906	29	-	29	-	576	.4%	(95.0%)
Transfers and Subsidies - Capital	31 198	-	-	-	-	-	-	-
Interest	3 100	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(214 812)**	**(10 203)**	**4.7%**	**(10 203)**	**4.7%**	**-**	**-**	**(100.0%)**
Suppliers and employees	(214 812)	(10 203)	4.7%	(10 203)	4.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**61 956**	**(10 174)**	**(16.4%)**	**(10 174)**	**(16.4%)**	**576**	**.9%**	**(1 867.6%)**
Cash Flow from Investing Activities								
Receipts	**(3 074)**	**256**	**(8.3%)**	**256**	**(8.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(3 074)	256	(8.3%)	256	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(48 566)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(48 566)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(51 640)**	**256**	**(.5%)**	**256**	**(.5%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**10 316**	**(9 918)**	**(96.1%)**	**(9 918)**	**(96.1%)**	**576**	**1.6%**	**(1 823.1%)**
Cash/cash equivalents at the year begin:	99 534	115 560	116.1%	115 560	116.1%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**109 849**	**105 642**	**96.2%**	**105 642**	**96.2%**	**576**	**.5%**	**18 253.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(4 184)	(5.5%)	(41)	(.1%)	3 528	4.7%	76 474	100.9%	75 777	90.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	397	7.9%	(1)	-	122	2.4%	4 512	89.7%	5 031	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	110	7.8%	-	-	41	2.9%	1 262	89.3%	1 413	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	-	-	-	-	-	1 882	100.0%	1 881	2.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	110	398.7%	-	-	55	199.4%	(137)	(498.1%)	28	-	-	-	-	-
Total By Income Source	**(3 568)**	**(4.2%)**	**(42)**	**-**	**3 746**	**4.5%**	**83 993**	**99.8%**	**84 129**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(4 586)	(40.6%)	249	2.2%	839	7.4%	14 794	131.0%	11 296	13.4%	-	-	-	-
Commercial	3 745	8.6%	(180)	(.4%)	1 460	3.4%	38 404	88.4%	43 429	51.6%	-	-	-	-
Households	(3 101)	(9.9%)	(136)	(.4%)	1 260	4.0%	33 163	106.3%	31 186	37.1%	-	-	-	-
Other	374	(21.0%)	25	(1.4%)	187	(10.5%)	(2 368)	132.9%	(1 782)	(2.1%)	-	-	-	-
Total By Customer Group	**(3 568)**	**(4.2%)**	**(42)**	**-**	**3 746**	**4.5%**	**83 993**	**99.8%**	**84 129**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	269	3.6%	796	10.5%	-	-	6 480	85.9%	7 545	100.0%
Total	**269**	**3.6%**	**796**	**10.5%**	**-**	**-**	**6 480**	**85.9%**	**7 545**	**100.0%**

Contact Details

Municipal Manager	Mr Nhlanhla Maxwell Mabaso	033 816 6828
Financial Manager	Mr Vusumuzi Mdlalose	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**571 897**	**147 702**	**25.8%**	**147 702**	**25.8%**	**131 006**	**24.4%**	**12.7%**
Exchange Revenue								
Service charges - Electricity	156 164	28 987	18.6%	28 987	18.6%	27 227	20.9%	6.5%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 752	2 979	27.7%	2 979	27.7%	2 944	30.4%	1.2%
Sale of Goods and Rendering of Services	5 609	889	15.9%	889	15.9%	1 301	19.8%	(31.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 308	903	21.0%	903	21.0%	973	37.0%	(7.2%)
Interest earned from Current and Non Current Assets	3 030	985	32.5%	985	32.5%	533	29.9%	84.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 370	332	24.3%	332	24.3%	249	19.2%	33.5%
Licence and permits	2 445	655	26.8%	655	26.8%	175	7.5%	275.0%
Operational Revenue	1 563	31	2.0%	31	2.0%	15	2.7%	104.4%
Non-Exchange Revenue								
Property rates	253 564	66 816	26.4%	66 816	26.4%	59 791	24.9%	11.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 957	26	.9%	26	.9%	19	.7%	37.3%
Licences or permits	1 954	234	12.0%	234	12.0%	295	12.7%	(20.7%)
Transfer and subsidies - Operational	114 187	42 019	36.8%	42 019	36.8%	34 865	28.0%	20.5%
Interest	13 677	2 844	20.8%	2 844	20.8%	2 617	20.1%	8.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	316	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**571 590**	**137 554**	**24.1%**	**137 554**	**24.1%**	**125 648**	**23.4%**	**9.5%**
Employee related costs	155 966	35 466	22.7%	35 466	22.7%	31 555	23.7%	12.4%
Remuneration of councillors	11 327	2 716	24.0%	2 716	24.0%	2 706	25.2%	.4%
Bulk purchases - electricity	190 198	63 275	33.3%	63 275	33.3%	50 124	31.3%	26.2%
Inventory consumed	4 722	9	.2%	9	.2%	631	19.4%	(98.6%)
Debt impairment	10 243	-	-	-	-	-	-	-
Depreciation and amortisation	51 439	14 896	29.0%	14 896	29.0%	14 953	31.7%	(.4%)
Interest	47	13	27.3%	13	27.3%	456	24.4%	(97.2%)
Contracted services	80 964	9 038	11.2%	9 038	11.2%	14 186	12.9%	(36.3%)
Transfers and subsidies	1 520	282	18.6%	282	18.6%	160	12.6%	76.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	65 163	11 859	18.2%	11 859	18.2%	10 877	18.1%	9.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**307**	**10 148**		**10 148**		**5 357**		
Transfers and subsidies - capital (monetary allocations)	48 108	7 866	16.4%	7 866	16.4%	197	.7%	3 900.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**48 415**	**18 014**		**18 014**		**5 554**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**48 415**	**18 014**		**18 014**		**5 554**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**48 415**	**18 014**		**18 014**		**5 554**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**48 415**	**18 014**		**18 014**		**5 554**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**83 818**	**959**	**1.1%**	**959**	**1.1%**	**217**	**.5%**	**341.3%**
National Government	46 708	98	.2%	98	.2%	-	-	(100.0%)
Provincial Government	1 400	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**48 108**	**98**	**.2%**	**98**	**.2%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	35 710	861	2.4%	861	2.4%	217	1.7%	296.1%
Capital Expenditure Functional	**83 818**	**11 144**	**13.3%**	**11 144**	**13.3%**	**531**	**1.3%**	**1 997.2%**
Municipal governance and administration	**2 381**	**5 263**	**221.0%**	**5 263**	**221.0%**	**574**	**33.9%**	**817.0%**
Executive and Council	1 100	-	-	-	-	29	5.1%	(100.0%)
Finance and administration	1 281	5 263	410.8%	5 263	410.8%	545	49.0%	866.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 580**	**579**	**36.6%**	**579**	**36.6%**	**78**	**2.6%**	**646.1%**
Community and Social Services	-	579	-	579	-	78	2.6%	646.1%
Sport And Recreation	900	-	-	-	-	-	-	-
Public Safety	680	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**55 770**	**4 772**	**8.6%**	**4 772**	**8.6%**	**(88)**	**(.3%)**	**(5 506.9%)**
Planning and Development	3 850	-	-	-	-	11	1.5%	(100.0%)
Road Transport	51 920	4 772	9.2%	4 772	9.2%	(99)	(.3%)	(4 906.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**24 086**	**530**	**2.2%**	**530**	**2.2%**	**(32)**	**(.6%)**	**(1 762.3%)**
Energy sources	22 486	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 600	530	33.1%	530	33.1%	(32)	(15.9%)	(1 762.3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**674 190**	**124 650**	**18.5%**	**124 650**	**18.5%**	**120 197**	**23.4%**	**3.7%**
Property rates	**240 886**	**105 120**	**43.6%**	**105 120**	**43.6%**	**100 045**	**46.4%**	**5.1%**
Service charges	190 150	3 299	1.7%	3 299	1.7%	2 952	2.3%	11.7%
Other revenue	**77 829**	**1 793**	**2.3%**	**1 793**	**2.3%**	**1 885**	**12.2%**	**(4.9%)**
Transfers and Subsidies - Operational	114 187	5 802	5.1%	5 802	5.1%	6 570	5.3%	(11.7%)
Transfers and Subsidies - Capital	48 108	8 636	18.0%	8 636	18.0%	8 744	30.7%	(1.2%)
Interest	3 030	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(579 115)**	**4 190**	**(.7%)**	**4 190**	**(.7%)**	**101**	**-**	**4 048.1%**
Suppliers and employees	(577 540)	4 190	(.7%)	4 190	(.7%)	101	-	4 048.1%
Finance charges	(47)	-	-	-	-	-	-	-
Transfers and grants	(1 528)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**95 076**	**128 840**	**135.5%**	**128 840**	**135.5%**	**120 298**	**306.0%**	**7.1%**
Cash Flow from Investing Activities								
Receipts	**1 481**	**(6 884)**	**(464.7%)**	**(6 884)**	**(464.7%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	316	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 166	(6 884)	(590.6%)	(6 884)	(590.6%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(96 390)**	**(12 438)**	**12.9%**	**(12 438)**	**12.9%**	**(432)**	**1.0%**	**2 778.7%**
Capital assets	(96 390)	(12 438)	12.9%	(12 438)	12.9%	(432)	1.0%	2 778.7%
Net Cash from/(used) Investing Activities	**(94 909)**	**(19 322)**	**20.4%**	**(19 322)**	**20.4%**	**(432)**	**1.1%**	**4 371.8%**
Cash Flow from Financing Activities								
Receipts	**(189)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(189)	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(9 992)**	**329.6%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(9 992)	329.6%	(100.0%)
Net Cash from/(used) Financing Activities	**(189)**	**-**	**-**	**-**	**-**	**(9 992)**	**310.8%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(22)**	**109 518**	**(489 246.8%)**	**109 518**	**(489 246.8%)**	**109 874**	**(2 370.6%)**	**(.3%)**
Cash/cash equivalents at the year begin:	42 170	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**42 148**	**121 768**	**288.9%**	**121 768**	**288.9%**	**109 874**	**428.0%**	**10.8%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	267	6.4%	684	16.4%	3 225	77.2%	-	-	4 176	100.0%
Total	**267**	**6.4%**	**684**	**16.4%**	**3 225**	**77.2%**	**-**	**-**	**4 176**	**100.0%**

Contact Details

Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Financial Manager	Mrs Nonto Nzuza	033 239 9293

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**200 217**	**42 885**	**21.4%**	**42 885**	**21.4%**	**40 334**	**23.3%**	**6.3%**
Exchange Revenue								
Service charges - Electricity	71 824	9 413	13.1%	9 413	13.1%	15 078	20.4%	(37.6%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 900	1 248	25.5%	1 248	25.5%	1 162	27.0%	7.4%
Sale of Goods and Rendering of Services	180	33	18.1%	33	18.1%	29	.5%	11.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 899	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	341	188	55.0%	188	55.0%	51	40.9%	269.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	249	40	16.0%	40	16.0%	62	27.9%	(35.8%)
Licence and permits	4 795	1 522	31.8%	1 522	31.8%	816	16.6%	86.6%
Operational Revenue	13 400	1 509	11.3%	1 509	11.3%	1 326	8 451.9%	13.8%
Non-Exchange Revenue								
Property rates	15 816	4 160	26.3%	4 160	26.3%	3 759	21.4%	10.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 044	2 145	26.7%	2 145	26.7%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 769	22 628	42.1%	22 628	42.1%	18 051	32.1%	25.4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	**190 428**	**63 829**	**33.5%**	**63 829**	**33.5%**	**62 864**	**33.3%**	**1.5%**
Employee related costs	61 596	14 893	24.2%	14 893	24.2%	14 667	27.0%	1.5%
Remuneration of councillors	3 145	753	23.9%	753	23.9%	741	23.8%	1.6%
Bulk purchases - electricity	67 833	26 580	39.2%	26 580	39.2%	32 121	44.7%	(17.2%)
Inventory consumed	5 667	3 563	62.9%	3 563	62.9%	2 485	66.2%	43.3%
Debt impairment	6 944	-	-	-	-	-	-	-
Depreciation and amortisation	17 994	-	-	-	-	-	-	-
Interest	-	10 792	-	10 792	-	5 543	-	94.7%
Contracted services	15 298	3 914	25.6%	3 914	25.6%	1 616	15.5%	142.3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	11 951	3 334	27.9%	3 334	27.9%	5 779	30.4%	(42.3%)
Losses on disposal of Assets	-	-	-	-	-	(89)	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**9 789**	**(20 944)**		**(20 944)**		**(22 530)**		
Transfers and subsidies - capital (monetary allocations)	20 828	2 071	9.9%	2 071	9.9%	4 185	33.6%	(50.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 617**	**(18 873)**		**(18 873)**		**(18 344)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 617**	**(18 873)**		**(18 873)**		**(18 344)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 617**	**(18 873)**		**(18 873)**		**(18 344)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 617**	**(18 873)**		**(18 873)**		**(18 344)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**20 828**	**1 693**	**8.1%**	**1 693**	**8.1%**	**5 690**	**45.7%**	**(70.3%)**
National Government	20 828	1 539	7.4%	1 539	7.4%	5 690	45.7%	(73.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 828**	**1 539**	**7.4%**	**1 539**	**7.4%**	**5 690**	**45.7%**	**(73.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	153	-	153	-	-	-	(100.0%)
Capital Expenditure Functional	**20 828**	**1 693**	**8.1%**	**1 693**	**8.1%**	**5 690**	**45.7%**	**(70.3%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**2 143**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	2 143	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**9 350**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	9 350	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 478**	**1 693**	**14.7%**	**1 693**	**14.7%**	**3 548**	**28.5%**	**(52.3%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	11 478	1 693	14.7%	1 693	14.7%	3 548	28.5%	(52.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**229 894**	**57 769**	**25.1%**	**57 769**	**25.1%**	**61 512**	**33.7%**	**(6.1%)**
Property rates	**15 816**	**2 090**	**13.2%**	**2 090**	**13.2%**	**6 469**	**61.4%**	**(67.7%)**
Service charges	75 009	9 364	12.5%	9 364	12.5%	15 879	20.8%	(41.0%)
Other revenue	**21 439**	**5 508**	**25.7%**	**5 508**	**25.7%**	**5 977**	**41.5%**	**(7.8%)**
Transfers and Subsidies - Operational	96 461	34 333	35.6%	34 333	35.6%	20 253	36.0%	69.5%
Transfers and Subsidies - Capital	20 828	6 451	31.0%	6 451	31.0%	12 900	51.5%	(50.0%)
Interest	341	23	6.7%	23	6.7%	33	26.6%	(30.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(204 915)**	**(40 143)**	**19.6%**	**(40 143)**	**19.6%**	**(44 271)**	**30.6%**	**(9.3%)**
Suppliers and employees	(162 223)	(40 143)	24.7%	(40 143)	24.7%	(44 271)	30.6%	(9.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(42 692)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**24 978**	**17 626**	**70.6%**	**17 626**	**70.6%**	**17 241**	**45.7%**	**2.2%**
Cash Flow from Investing Activities								
Receipts	**-**	**(4 792)**	**-**	**(4 792)**	**-**	**(10 624)**	**-**	**(54.9%)**
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	-	(4 792)	-	(4 792)	-	(10 624)	-	(54.9%)
Payments	**(20 828)**	**(12 428)**	**59.7%**	**(12 428)**	**59.7%**	**(6 544)**	**26.1%**	**89.9%**
Capital assets	(20 828)	(12 428)	59.7%	(12 428)	59.7%	(6 544)	26.1%	89.9%
Net Cash from/(used) Investing Activities	**(20 828)**	**(17 220)**	**82.7%**	**(17 220)**	**82.7%**	**(17 168)**	**68.5%**	**.3%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(3 150)**	**-**	**-**	**-**	**-**	**(2 225)**	**74.9%**	**(100.0%)**
Repayment of borrowing	(3 150)	-	-	-	-	(2 225)	74.9%	(100.0%)
Net Cash from/(used) Financing Activities	**(3 150)**	**-**	**-**	**-**	**-**	**(2 225)**	**74.9%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1 001**	**406**	**40.6%**	**406**	**40.6%**	**(2 153)**	**(22.2%)**	**(118.9%)**
Cash/cash equivalents at the year begin:	3 519	564	16.0%	564	16.0%	2 504	216.4%	(77.5%)
Cash/cash equivalents at the year end:	**4 519**	**1 813**	**40.1%**	**1 813**	**40.1%**	**351**	**3.2%**	**416.1%**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 734	7.6%	(1 828)	(5.1%)	960	2.7%	34 286	94.8%	36 153	19.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 639	1.8%	(498)	(.3%)	1 200	.8%	143 528	97.7%	146 869	78.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	931	3.7%	(27)	(.1%)	444	1.8%	23 713	94.6%	25 061	13.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	.3%	(8)	(.2%)	4	.1%	4 722	99.8%	4 734	2.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(883)	3.5%	(61)	.2%	(483)	1.9%	(23 682)	94.3%	(25 109)	(13.4%)	-	-	-	-
Total By Income Source	**5 437**	**2.9%**	**(2 421)**	**(1.3%)**	**2 125**	**1.1%**	**182 567**	**97.3%**	**187 707**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	779	10.5%	(34)	(.5%)	335	4.5%	6 309	85.4%	7 389	3.9%	-	-	-	-
Commercial	3 025	10.4%	(2 013)	(6.9%)	1 094	3.8%	26 955	92.8%	29 061	15.5%	-	-	-	-
Households	1 633	1.1%	(374)	(.2%)	696	.5%	149 302	98.7%	151 257	80.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 437**	**2.9%**	**(2 421)**	**(1.3%)**	**2 125**	**1.1%**	**182 567**	**97.3%**	**187 707**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 226	2.6%	13 456	2.9%	13 996	3.0%	425 254	91.5%	464 931	97.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(145)	(1.0%)	(255)	(1.8%)	(4 735)	(32.7%)	19 638	135.4%	14 503	3.0%
Auditor-General	-	-	-	-	(286)	28 569 400.0%	286	(28 569 300.0%)	(0)	-
Other	-	-	6	100.0%	(16)	(255.6%)	16	255.6%	6	-
Total	**12 081**	**2.5%**	**13 207**	**2.8%**	**8 959**	**1.9%**	**445 194**	**92.9%**	**479 441**	**100.0%**

Contact Details

Municipal Manager	Dr Elphas Dladla	033 263 1221
Financial Manager	Mr Pitso Molefe	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**64 448**	**24 538**	**38.1%**	**24 538**	**38.1%**	**22 268**	**36.0%**	**10.2%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	102	25	24.2%	25	24.2%	24	25.0%	2.5%
Sale of Goods and Rendering of Services	56	2	3.2%	2	3.2%	9	8.6%	(79.5%)
Agency services	220	59	26.8%	59	26.8%	18	20.0%	227.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	(908)	-	(908)	-	1	-	(166 466.5%)
Interest earned from Current and Non Current Assets	500	127	25.4%	127	25.4%	63	12.3%	101.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	798	204	25.5%	204	25.5%	198	26.8%	3.0%
Licence and permits	75	14	18.6%	14	18.6%	6	14.6%	116.4%
Operational Revenue	60	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	8 365	1 590	19.0%	1 590	19.0%	1 628	20.2%	(2.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 971	23 378	43.3%	23 378	43.3%	20 281	39.3%	15.3%
Interest	300	48	16.1%	48	16.1%	41	20.6%	17.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**68 400**	**22 658**	**33.1%**	**22 658**	**33.1%**	**16 405**	**22.1%**	**38.1%**
Employee related costs	39 989	11 514	28.8%	11 514	28.8%	9 998	27.3%	15.2%
Remuneration of councillors	4 423	948	21.4%	948	21.4%	1 196	29.9%	(20.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	62	-	62	-	349	102.6%	(82.1%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	13 884	-	-	-	-	-	-	-
Interest	-	2	-	2	-	-	-	(100.0%)
Contracted services	4 558	7 456	163.6%	7 456	163.6%	2 668	31.9%	179.4%
Transfers and subsidies	1 500	434	28.9%	434	28.9%	340	8.9%	27.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	4 047	2 233	55.2%	2 233	55.2%	1 800	34.5%	24.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	10	-	10	-	54	-	(81.1%)
Surplus/(Deficit)	**(3 952)**	**1 879**		**1 879**		**5 863**		
Transfers and subsidies - capital (monetary allocations)	13 125	4 030	30.7%	4 030	30.7%	6 976	54.7%	(42.2%)
Transfers and subsidies - capital (in-kind)	900	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 073**	**5 910**		**5 910**		**12 840**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**10 073**	**5 910**		**5 910**		**12 840**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 073**	**5 910**		**5 910**		**12 840**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 073**	**5 910**		**5 910**		**12 840**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**13 369**	**4 515**	**33.8%**	**4 515**	**33.8%**	**5 008**	**43.9%**	**(9.9%)**
National Government	12 469	4 477	35.9%	4 477	35.9%	4 981	47.3%	(10.1%)
Provincial Government	-	-	-	-	-	0	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 469**	**4 477**	**35.9%**	**4 477**	**35.9%**	**4 982**	**47.3%**	**(10.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	900	37	4.2%	37	4.2%	26	3.1%	41.4%
Capital Expenditure Functional	**13 369**	**4 515**	**33.8%**	**4 515**	**33.8%**	**5 008**	**43.9%**	**(9.9%)**
Municipal governance and administration	**-**	**17**	**-**	**17**	**-**	**0**	**1.0%**	**3 825.5%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	17	-	17	-	0	3.4%	3 825.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**900**	**412**	**45.8%**	**412**	**45.8%**	**2 283**	**136.5%**	**(81.9%)**
Community and Social Services	900	-	-	-	-	1 714	272.7%	(100.0%)
Sport And Recreation	-	412	-	412	-	569	54.5%	(27.5%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 469**	**4 085**	**32.8%**	**4 085**	**32.8%**	**2 725**	**28.1%**	**49.9%**
Planning and Development	-	425	-	425	-	962	44.4%	(55.8%)
Road Transport	12 469	3 660	29.4%	3 660	29.4%	1 763	23.5%	107.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**67 955**	**24 783**	**36.5%**	**24 783**	**36.5%**	**20 525**	**28.2%**	**20.7%**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**106**	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	67 349	18 232	27.1%	18 232	27.1%	14 846	28.4%	22.8%
Transfers and Subsidies - Capital	-	6 551	-	6 551	-	5 680	44.5%	15.3%
Interest	500	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(55 632)**	-	-	-	-	-	-	-
Suppliers and employees	(54 132)	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1 500)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**12 323**	**24 783**	**201.1%**	**24 783**	**201.1%**	**20 525**	**72.4%**	**20.7%**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(15 374)**	-	-	-	-	-	-	-
Capital assets	(15 374)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(15 374)**	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(3 051)**	**24 783**	**(812.4%)**	**24 783**	**(812.4%)**	**20 525**	**134.5%**	**20.7%**
Cash/cash equivalents at the year begin:	(3 838)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(6 889)**	**24 109**	**(350.0%)**	**24 109**	**(350.0%)**	**20 525**	**105.0%**	**17.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	67	100.0%	67	.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	932	5.6%	(80)	(.5%)	1 230	7.4%	14 502	87.4%	16 584	89.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18	8.0%	-	-	8	3.5%	199	88.6%	224	1.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	125	24.9%	-	-	44	8.8%	333	66.3%	503	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	25	2.3%	-	-	24	2.2%	1 025	95.5%	1 074	5.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(.6%)	(0)	(.2%)	-	-	147	100.8%	146	.8%	-	-	-	-
Total By Income Source	**1 099**	**5.9%**	**(81)**	**(.4%)**	**1 306**	**7.0%**	**16 273**	**87.5%**	**18 598**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	215	3.0%	-	-	698	9.6%	6 362	87.5%	7 275	39.1%	-	-	-	-
Commercial	82	6.9%	-	-	183	15.4%	921	77.7%	1 186	6.4%	-	-	-	-
Households	84	10.2%	(0)	-	35	4.3%	706	85.6%	825	4.4%	-	-	-	-
Other	719	7.7%	(80)	(.9%)	390	4.2%	8 284	89.0%	9 313	50.1%	-	-	-	-
Total By Customer Group	**1 099**	**5.9%**	**(81)**	**(.4%)**	**1 306**	**7.0%**	**16 273**	**87.5%**	**18 598**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3)	-	3	-	(1 377)	-	1 377	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(7)	-	7	-	-	-
Total	**(3)**	**-**	**3**	**-**	**(1 384)**	**-**	**1 384**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Zakhele C. Tshabalala	033 996 6001
Financial Manager	Mr Nkosinomusa Mkhize	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**8 120 726**	**2 006 218**	**24.7%**	**2 006 218**	**24.7%**	**1 771 025**	**25.1%**	**13.3%**
Exchange Revenue								
Service charges - Electricity	3 892 818	905 412	23.3%	905 412	23.3%	770 525	24.2%	17.5%
Service charges - Water	901 572	228 444	25.3%	228 444	25.3%	206 978	25.3%	10.4%
Service charges - Waste Water Management	202 500	55 546	27.4%	55 546	27.4%	47 750	27.4%	16.3%
Service charges - Waste Management	138 742	33 206	23.9%	33 206	23.9%	28 488	22.0%	16.6%
Sale of Goods and Rendering of Services	43 362	3 397	7.8%	3 397	7.8%	6 153	8.9%	(44.8%)
Agency services	715	763	106.7%	763	106.7%	967	144.8%	(21.1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	198 174	47 950	24.2%	47 950	24.2%	44 092	24.6%	8.8%
Interest earned from Current and Non Current Assets	18 052	8 006	44.4%	8 006	44.4%	2 056	12.1%	289.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	104 824	9 050	8.6%	9 050	8.6%	2 796	7.5%	223.6%
Licence and permits	2 452	522	21.3%	522	21.3%	241	16.0%	117.1%
Operational Revenue	187 045	10 898	5.8%	10 898	5.8%	6 986	6.5%	56.0%
Non-Exchange Revenue								
Property rates	1 526 985	374 514	24.5%	374 514	24.5%	351 471	24.6%	6.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 660	49	.3%	49	.3%	808	40.3%	(94.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	838 135	311 227	37.1%	311 227	37.1%	286 398	33.5%	8.7%
Interest	50 691	17 233	34.0%	17 233	34.0%	15 316	33.4%	12.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**7 703 788**	**1 870 205**	**24.3%**	**1 870 205**	**24.3%**	**1 703 878**	**26.4%**	**9.8%**
Employee related costs	1 793 148	372 463	20.8%	372 463	20.8%	362 312	22.9%	2.8%
Remuneration of councillors	62 700	11 947	19.1%	11 947	19.1%	12 485	21.0%	(4.3%)
Bulk purchases - electricity	2 514 000	1 010 525	40.2%	1 010 525	40.2%	906 775	41.2%	11.4%
Inventory consumed	970 629	196 049	20.2%	196 049	20.2%	136 705	15.7%	43.4%
Debt impairment	600 000	0	-	0	-	2 802	-	(100.0%)
Depreciation and amortisation	461 616	90 219	19.5%	90 219	19.5%	94 064	21.3%	(4.1%)
Interest	40 401	3 351	8.3%	3 351	8.3%	5 429	5.8%	(38.3%)
Contracted services	994 888	114 756	11.5%	114 756	11.5%	113 550	17.1%	1.1%
Transfers and subsidies	51 024	22 881	44.8%	22 881	44.8%	12 324	19.4%	85.7%
Irrecoverable debts written off	-	3 448	-	3 448	-	281	.1%	1 125.4%
Operational costs	215 382	44 971	20.9%	44 971	20.9%	57 150	31.7%	(21.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(405)	-	(405)	-	-	-	(100.0%)
Surplus/(Deficit)	**416 938**	**136 013**		**136 013**		**67 147**		
Transfers and subsidies - capital (monetary allocations)	448 700	87 384	19.5%	87 384	19.5%	68 011	15.2%	28.5%
Transfers and subsidies - capital (in-kind)	-	(1 351)	-	(1 351)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**865 638**	**222 046**		**222 046**		**135 158**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**865 638**	**222 046**		**222 046**		**135 158**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**865 638**	**222 046**		**222 046**		**135 158**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**865 638**	**222 046**		**222 046**		**135 158**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**768 760**	**61 515**	**8.0%**	**61 515**	**8.0%**	**60 969**	**7.3%**	**.9%**
National Government	312 535	61 967	19.8%	61 967	19.8%	56 583	16.4%	9.5%
Provincial Government	136 225	(452)	(.3%)	(452)	(.3%)	3 677	3.6%	(112.3%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**448 760**	**61 515**	**13.7%**	**61 515**	**13.7%**	**60 260**	**13.5%**	**2.1%**
Borrowing	200 000	-	-	-	-	-	-	-
Internally generated funds	120 000	-	-	-	-	709	.8%	(100.0%)
Capital Expenditure Functional	**768 760**	**104 517**	**13.6%**	**104 517**	**13.6%**	**60 969**	**7.3%**	**71.4%**
Municipal governance and administration	**55 000**	**11 093**	**20.2%**	**11 093**	**20.2%**	**415**	**.8%**	**2 575.5%**
Executive and Council	5 000	11 093	221.9%	11 093	221.9%	-	-	(100.0%)
Finance and administration	50 000	-	-	-	-	415	.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**169 052**	**29 590**	**17.5%**	**29 590**	**17.5%**	**9 974**	**7.8%**	**196.7%**
Community and Social Services	24 307	7 580	31.2%	7 580	31.2%	5 075	21.0%	49.4%
Sport And Recreation	-	1 081	-	1 081	-	-	-	(100.0%)
Public Safety	-	443	-	443	-	-	-	(100.0%)
Housing	144 745	20 486	14.2%	20 486	14.2%	4 900	4.9%	318.1%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**105 006**	**41 908**	**39.9%**	**41 908**	**39.9%**	**14 790**	**14.1%**	**183.4%**
Planning and Development	34 606	(452)	(1.3%)	(452)	(1.3%)	6 345	14.2%	(107.1%)
Road Transport	70 400	42 360	60.2%	42 360	60.2%	8 445	14.2%	401.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**436 702**	**21 926**	**5.0%**	**21 926**	**5.0%**	**35 616**	**6.5%**	**(38.4%)**
Energy sources	179 000	439	.2%	439	.2%	7 767	3.2%	(94.3%)
Water Management	133 925	11 724	8.8%	11 724	8.8%	13 686	7.0%	(14.3%)
Waste Water Management	120 778	9 550	7.9%	9 550	7.9%	14 163	15.0%	(32.6%)
Waste Management	3 000	213	7.1%	213	7.1%	-	-	(100.0%)
Other	**3 000**	**-**	**-**	**-**	**-**	**175**	**3.8%**	**(100.0%)**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**8 327 244**	**100 591**	**1.2%**	**100 591**	**1.2%**	**1 084 067**	**14.7%**	**(90.7%)**
Property rates	**1 435 366**	**8 921**	**.6%**	**8 921**	**.6%**	**316 074**	**24.6%**	**(97.2%)**
Service charges	4 467 999	3 323	.1%	3 323	.1%	686 572	17.7%	(99.5%)
Other revenue	**1 119 062**	**11 595**	**1.0%**	**11 595**	**1.0%**	**(344 523)**	**(37.6%)**	**(103.4%)**
Transfers and Subsidies - Operational	834 106	(19 083)	(2.3%)	(19 083)	(2.3%)	364 142	42.5%	(105.2%)
Transfers and Subsidies - Capital	452 578	95 835	21.2%	95 835	21.2%	59 718	13.4%	60.5%
Interest	18 132	-	-	-	-	2 084	12.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(7 380 583)**	**46 456**	**(.6%)**	**46 456**	**(.6%)**	**(1 105 144)**	**16.3%**	**(104.2%)**
Suppliers and employees	(7 289 159)	46 456	(.6%)	46 456	(.6%)	(1 095 065)	16.6%	(104.2%)
Finance charges	(40 401)	-	-	-	-	(3 599)	3.8%	(100.0%)
Transfers and grants	(51 024)	-	-	-	-	(6 479)	10.2%	(100.0%)
Net Cash from/(used) Operating Activities	**946 660**	**147 047**	**15.5%**	**147 047**	**15.5%**	**(21 077)**	**(3.3%)**	**(797.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**3 566**	**-**	**3 566**	**-**	**1 829**	**-**	**95.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	3 566	-	3 566	-	1 829	-	95.0%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(768 501)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(768 501)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(768 501)**	**3 566**	**(.5%)**	**3 566**	**(.5%)**	**1 829**	**(.2%)**	**95.0%**
Cash Flow from Financing Activities								
Receipts	**200 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(23 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(23 000)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**177 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**355 159**	**150 613**	**42.4%**	**150 613**	**42.4%**	**(19 248)**	**(26.5%)**	**(882.5%)**
Cash/cash equivalents at the year begin:	247 730	(44 647)	(18.0%)	(44 647)	(18.0%)	-	-	(100.0%)
Cash/cash equivalents at the year end:	**602 889**	**105 966**	**17.6%**	**105 966**	**17.6%**	**269 905**	**200.1%**	**(60.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	132 649	5.2%	54 906	2.1%	26 877	1.0%	2 346 626	91.6%	2 561 058	39.8%	-	-	4 376 837	170.9%
Trade and Other Receivables from Exchange Transactions - Electricity	258 426	39.5%	33 363	5.1%	22 741	3.5%	338 960	51.9%	653 490	10.1%	-	-	382 693	58.6%
Receivables from Non-exchange Transactions - Property Rates	135 856	11.6%	34 877	3.0%	20 312	1.7%	979 841	83.7%	1 170 887	18.2%	-	-	1 659 510	141.7%
Receivables from Exchange Transactions - Waste Water Management	29 798	7.8%	9 811	2.6%	4 662	1.2%	335 857	88.4%	380 128	5.9%	-	-	664 383	174.8%
Receivables from Exchange Transactions - Waste Management	13 957	6.8%	4 486	2.2%	2 444	1.2%	185 391	89.9%	206 278	3.2%	-	-	384 210	186.3%
Receivables from Exchange Transactions - Property Rental Debtors	3 053	5.2%	1 125	1.9%	855	1.4%	53 946	91.5%	58 979	.9%	-	-	99 077	168.0%
Interest on Arrear Debtor Accounts	72 291	6.0%	24 244	2.0%	24 350	2.0%	1 091 424	90.0%	1 212 309	18.8%	-	-	1 991 396	164.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	630	5.0%	585	4.7%	332	2.7%	10 968	87.6%	12 514	.2%	-	-	324 787	2 595.3%
Other	(3 507)	(1.9%)	29	-	9 387	5.1%	178 371	96.8%	184 281	2.9%	-	-	514 657	279.3%
Total By Income Source	**643 155**	**10.0%**	**163 425**	**2.5%**	**111 959**	**1.7%**	**5 521 385**	**85.7%**	**6 439 924**	**100.0%**	**-**	**-**	**10 397 549**	**161.5%**
Debtors Age Analysis By Customer Group														
Organs of State	3 782	2.5%	9 672	6.4%	4 324	2.8%	134 494	88.3%	152 272	2.4%	-	-	535 727	351.8%
Commercial	364 802	30.4%	35 397	2.9%	31 635	2.6%	769 059	64.0%	1 200 893	18.6%	-	-	996 316	83.0%
Households	274 570	5.4%	118 355	2.3%	76 000	1.5%	4 617 833	90.8%	5 086 758	79.0%	-	-	8 865 506	174.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**643 155**	**10.0%**	**163 425**	**2.5%**	**111 959**	**1.7%**	**5 521 385**	**85.7%**	**6 439 924**	**100.0%**	**-**	**-**	**10 397 549**	**161.5%**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**126 922**	**46 941**	**37.0%**	**46 941**	**37.0%**	**50 228**	**42.2%**	**(6.5%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	653	157	24.0%	157	24.0%	146	23.6%	7.3%
Sale of Goods and Rendering of Services	529	99	18.7%	99	18.7%	137	8.3%	(27.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 100	832	26.8%	832	26.8%	559	28.3%	48.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	74	501	678.2%	501	678.2%	6	1.7%	7 921.5%
Licence and permits	7 961	1 766	22.2%	1 766	22.2%	1 702	22.5%	3.7%
Operational Revenue	81	70	86.1%	70	86.1%	62	43.0%	12.8%
Non-Exchange Revenue								
Property rates	24 850	5 810	23.4%	5 810	23.4%	6 326	28.2%	(8.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	0	21.4%	0	21.4%	1	24.2%	(58.9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	89 672	37 706	42.0%	37 706	42.0%	41 289	49.0%	(8.7%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**141 302**	**34 132**	**24.2%**	**34 132**	**24.2%**	**34 632**	**27.4%**	**(1.4%)**
Employee related costs	49 690	13 136	26.4%	13 136	26.4%	11 338	21.4%	15.9%
Remuneration of councillors	7 329	1 533	20.9%	1 533	20.9%	1 677	24.1%	(8.6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	5 321	885	16.6%	885	16.6%	357	9.8%	148.1%
Debt impairment	11 000	-	-	-	-	-	-	-
Depreciation and amortisation	12 643	2 769	21.9%	2 769	21.9%	2 679	22.5%	3.4%
Interest	-	-	-	-	-	-	-	-
Contracted services	29 033	10 402	35.8%	10 402	35.8%	14 743	54.9%	(29.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	26 286	5 407	20.6%	5 407	20.6%	3 839	20.3%	40.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(14 381)**	**12 809**		**12 809**		**15 595**		
Transfers and subsidies - capital (monetary allocations)	18 392	4 439	24.1%	4 439	24.1%	13 659	76.8%	(67.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 011**	**17 248**		**17 248**		**29 254**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**4 011**	**17 248**		**17 248**		**29 254**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 011**	**17 248**		**17 248**		**29 254**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 011**	**17 248**		**17 248**		**29 254**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**22 922**	**9 024**	**39.4%**	**9 024**	**39.4%**	**11 895**	**66.2%**	**(24.1%)**
National Government	18 392	4 685	25.5%	4 685	25.5%	11 877	76.8%	(60.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 392**	**4 685**	**25.5%**	**4 685**	**25.5%**	**11 877**	**76.8%**	**(60.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 530	4 339	95.8%	4 339	95.8%	18	.7%	24 480.8%
Capital Expenditure Functional	**22 922**	**9 024**	**39.4%**	**9 024**	**39.4%**	**11 895**	**66.2%**	**(24.1%)**
Municipal governance and administration	**3 130**	**1 665**	**53.2%**	**1 665**	**53.2%**	**18**	**1.5%**	**9 334.7%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 130	1 665	53.2%	1 665	53.2%	18	1.5%	9 334.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**11 037**	**720**	**6.5%**	**720**	**6.5%**	**2 287**	**-**	**(68.5%)**
Community and Social Services	7 612	-	-	-	-	-	-	-
Sport And Recreation	3 425	720	21.0%	720	21.0%	2 287	-	(68.5%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 755**	**6 419**	**73.3%**	**6 419**	**73.3%**	**9 591**	**57.2%**	**(33.1%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	8 755	6 419	73.3%	6 419	73.3%	9 591	57.2%	(33.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**220**	**-**	**220**	**-**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**155 568**	**30 000**	**19.3%**	**30 000**	**19.3%**	**30 000**	**18.8%**	**-**
Property rates	**21 122**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	601	-	-	-	-	-	-	-
Other revenue	**126**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	112 227	30 000	26.7%	30 000	26.7%	30 000	26.7%	-
Transfers and Subsidies - Capital	18 392	-	-	-	-	-	-	-
Interest	3 100	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(147 763)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(147 763)	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 806**	**30 000**	**384.3%**	**30 000**	**384.3%**	**30 000**	**57.9%**	**-**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(26 360)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(26 360)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(26 360)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(18 554)**	**30 000**	**(161.7%)**	**30 000**	**(161.7%)**	**30 000**	**95.0%**	**-**
Cash/cash equivalents at the year begin:	53 241	110	.2%	110	.2%	127	1.0%	(13.7%)
Cash/cash equivalents at the year end:	**34 687**	**66 202**	**190.9%**	**66 202**	**190.9%**	**25 405**	**57.9%**	**160.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	67	.3%	(886)	(3.7%)	472	2.0%	24 442	101.4%	24 094	73.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	72	12.2%	(0)	(.1%)	20	3.3%	502	84.6%	593	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	8 055	100.0%	8 055	24.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**139**	**.4%**	**(887)**	**(2.7%)**	**492**	**1.5%**	**32 998**	**100.8%**	**32 742**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(305)	(306.4%)	(331)	(332.8%)	16	16.4%	719	722.7%	99	.3%	-	-	-	-
Commercial	1 622	10.6%	(12)	(.1%)	236	1.5%	13 491	88.0%	15 337	46.8%	-	-	-	-
Households	362	6.5%	(22)	(.4%)	170	3.1%	5 028	90.8%	5 539	16.9%	-	-	-	-
Other	(1 541)	(13.1%)	(522)	(4.4%)	70	.6%	13 760	116.9%	11 767	35.9%	-	-	-	-
Total By Customer Group	**139**	**.4%**	**(887)**	**(2.7%)**	**492**	**1.5%**	**32 998**	**100.8%**	**32 742**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48	100.0%	-	-	-	-	-	-	48	5.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	866	100.0%	-	-	0	-	-	-	866	94.7%
Total	**915**	**100.0%**	**-**	**-**	**0**	**-**	**-**	**-**	**915**	**100.0%**

Contact Details

Municipal Manager	Mr Sanele Mngwengwe	031 785 9306
Financial Manager	Mr Thokozane Gambu	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**154 499**	**60 569**	**39.2%**	**60 569**	**39.2%**	**55 787**	**34.8%**	**8.6%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 145	257	22.4%	257	22.4%	244	22.5%	5.1%
Sale of Goods and Rendering of Services	381	105	27.5%	105	27.5%	77	11.9%	36.9%
Agency services	-	-	-	-	-	-	-	-
Interest	147	34	23.0%	34	23.0%	37	31.1%	(9.1%)
Interest earned from Receivables	318	73	23.0%	73	23.0%	71	23.5%	2.9%
Interest earned from Current and Non Current Assets	2 740	969	35.4%	969	35.4%	577	36.9%	68.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 096	173	15.8%	173	15.8%	202	15.1%	(14.5%)
Licence and permits	20	5	25.0%	5	25.0%	7	2.7%	(32.1%)
Operational Revenue	746	63	8.4%	63	8.4%	75	3.2%	(16.9%)
Non-Exchange Revenue								
Property rates	28 446	17 824	62.7%	17 824	62.7%	17 537	62.5%	1.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 247	588	11.2%	588	11.2%	1 200	24.0%	(51.0%)
Licences or permits	3 027	515	17.0%	515	17.0%	718	35.0%	(28.3%)
Transfer and subsidies - Operational	100 757	39 964	39.7%	39 964	39.7%	35 042	32.7%	14.0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 432	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**166 135**	**39 515**	**23.8%**	**39 515**	**23.8%**	**33 666**	**21.0%**	**17.4%**
Employee related costs	68 613	16 780	24.5%	16 780	24.5%	14 609	22.2%	14.9%
Remuneration of councillors	6 881	1 515	22.0%	1 515	22.0%	1 767	27.1%	(14.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	8 664	1 852	21.4%	1 852	21.4%	1 469	24.3%	26.1%
Debt impairment	5 000	1	-	1	-	-	-	(100.0%)
Depreciation and amortisation	22 241	4 020	18.1%	4 020	18.1%	4 914	23.3%	(18.2%)
Interest	402	10	2.5%	10	2.5%	12	6.1%	(14.2%)
Contracted services	31 217	9 101	29.2%	9 101	29.2%	7 176	23.2%	26.8%
Transfers and subsidies	600	137	22.8%	137	22.8%	151	13.9%	(9.4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	22 517	6 098	27.1%	6 098	27.1%	3 568	18.2%	70.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11 636)**	**21 054**		**21 054**		**22 121**		
Transfers and subsidies - capital (monetary allocations)	20 189	9 195	45.5%	9 195	45.5%	6 253	27.8%	47.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 553**	**30 249**		**30 249**		**28 375**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 553**	**30 249**		**30 249**		**28 375**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 553**	**30 249**		**30 249**		**28 375**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 553**	**30 249**		**30 249**		**28 375**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**24 324**	**7 921**	**32.6%**	**7 921**	**32.6%**	**4 884**	**17.7%**	**62.2%**
National Government	20 139	7 049	35.0%	7 049	35.0%	4 692	24.1%	50.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 139**	**7 049**	**35.0%**	**7 049**	**35.0%**	**4 692**	**20.8%**	**50.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 185	872	20.8%	872	20.8%	192	3.8%	354.4%
Capital Expenditure Functional	**24 324**	**7 921**	**32.6%**	**7 921**	**32.6%**	**4 884**	**17.7%**	**62.2%**
Municipal governance and administration	**1 980**	**872**	**44.0%**	**872**	**44.0%**	**184**	**10.4%**	**374.0%**
Executive and Council	90	84	93.1%	84	93.1%	-	-	(100.0%)
Finance and administration	1 890	788	41.7%	788	41.7%	184	17.1%	328.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**380**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	380	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 964**	**7 049**	**32.1%**	**7 049**	**32.1%**	**4 700**	**18.3%**	**50.0%**
Planning and Development	10	-	-	-	-	8	.3%	(100.0%)
Road Transport	21 954	7 049	32.1%	7 049	32.1%	4 692	20.8%	50.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**182 507**	**112 873**	**61.8%**	**112 873**	**61.8%**	**74 284**	**43.4%**	**51.9%**
Property rates	**27 024**	**4 764**	**17.6%**	**4 764**	**17.6%**	**1 930**	**9.8%**	**146.9%**
Service charges	781	229	29.3%	229	29.3%	178	41.0%	28.4%
Other revenue	**21 096**	**12 001**	**56.9%**	**12 001**	**56.9%**	**8 100**	**40.8%**	**48.2%**
Transfers and Subsidies - Operational	100 757	79 227	78.6%	79 227	78.6%	61 757	57.7%	28.3%
Transfers and Subsidies - Capital	30 109	16 537	54.9%	16 537	54.9%	2 093	9.3%	690.0%
Interest	2 740	116	4.2%	116	4.2%	226	14.4%	(48.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(139 124)**	**(18 467)**	**13.3%**	**(18 467)**	**13.3%**	**(15 884)**	**13.2%**	**16.3%**
Suppliers and employees	(138 722)	(18 467)	13.3%	(18 467)	13.3%	(15 884)	13.2%	16.3%
Finance charges	(402)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**43 382**	**94 407**	**217.6%**	**94 407**	**217.6%**	**58 400**	**115.5%**	**61.7%**
Cash Flow from Investing Activities								
Receipts	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	0	-	-	-	-	-	-	-
Payments	**(24 324)**	**(9 243)**	**38.0%**	**(9 243)**	**38.0%**	**(7 484)**	**27.2%**	**23.5%**
Capital assets	(24 324)	(9 243)	38.0%	(9 243)	38.0%	(7 484)	27.2%	23.5%
Net Cash from/(used) Investing Activities	**(24 324)**	**(9 243)**	**38.0%**	**(9 243)**	**38.0%**	**(7 484)**	**27.2%**	**23.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**19 059**	**85 164**	**446.9%**	**85 164**	**446.9%**	**50 916**	**221.0%**	**67.3%**
Cash/cash equivalents at the year begin:	24 688	18 755	76.0%	18 755	76.0%	26 902	284.3%	(30.3%)
Cash/cash equivalents at the year end:	**43 747**	**103 918**	**237.5%**	**103 918**	**237.5%**	**77 818**	**239.5%**	**33.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 258	3.0%	13 989	33.2%	129	.3%	26 821	63.6%	42 196	70.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	115	4.7%	70	2.9%	61	2.5%	2 176	89.9%	2 421	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	250	1.7%	225	1.5%	226	1.5%	14 032	95.2%	14 734	24.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	3.6%	21	2.7%	22	2.8%	699	90.9%	769	1.3%	-	-	-	-
Total By Income Source	**1 650**	**2.7%**	**14 304**	**23.8%**	**438**	**.7%**	**43 728**	**72.7%**	**60 121**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	321	1.1%	12 334	42.2%	125	.4%	16 433	56.3%	29 213	48.6%	-	-	-	-
Commercial	248	32.9%	335	44.5%	9	1.2%	161	21.4%	754	1.3%	-	-	-	-
Households	1 081	3.6%	1 635	5.4%	305	1.0%	27 133	90.0%	30 154	50.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 650**	**2.7%**	**14 304**	**23.8%**	**438**	**.7%**	**43 728**	**72.7%**	**60 121**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	1	100.0%	1	39.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	2	100.0%	2	60.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**100.0%**	**2**	**100.0%**

Contact Details

Municipal Manager	Mr B E Mswane	033 212 2155
Financial Manager	Mr M Ngcobo	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 405 804**	**453 467**	**32.3%**	**453 467**	**32.3%**	**382 676**	**28.5%**	**18.5%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	548 868	108 263	19.7%	108 263	19.7%	107 228	19.7%	1.0%
Service charges - Waste Water Management	74 520	13 817	18.5%	13 817	18.5%	10 119	12.8%	36.5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	17	-	17	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 530	19 534	56.6%	19 534	56.6%	1 187	3.6%	1 545.7%
Interest earned from Current and Non Current Assets	7 000	10 100	144.3%	10 100	144.3%	2 187	76.5%	361.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	2	-	2	-	0	-	453.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	387 081	301 733	78.0%	301 733	78.0%	261 954	75.7%	15.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	353 805	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 131 196**	**220 901**	**19.5%**	**220 901**	**19.5%**	**147 039**	**15.6%**	**50.2%**
Employee related costs	317 206	68 634	21.6%	68 634	21.6%	61 865	23.9%	10.9%
Remuneration of councillors	15 586	3 713	23.8%	3 713	23.8%	3 416	28.2%	8.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	310 426	31 573	10.2%	31 573	10.2%	18 361	8.1%	72.0%
Debt impairment	137 943	-	-	-	-	-	-	-
Depreciation and amortisation	56 393	13 025	23.1%	13 025	23.1%	12 611	23.5%	3.3%
Interest	17 404	4 362	25.1%	4 362	25.1%	4 704	25.1%	(7.3%)
Contracted services	183 944	64 016	34.8%	64 016	34.8%	34 374	21.5%	86.2%
Transfers and subsidies	11 500	5 717	49.7%	5 717	49.7%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	(26)	-	(100.0%)
Operational costs	80 795	13 732	17.0%	13 732	17.0%	11 947	15.9%	14.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	16 129	-	16 129	-	(212)	-	(7 698.1%)
Surplus/(Deficit)	**274 607**	**232 566**		**232 566**		**235 637**		
Transfers and subsidies - capital (monetary allocations)	197 369	41 570	21.1%	41 570	21.1%	52 637	25.7%	(21.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**471 977**	**274 137**		**274 137**		**288 274**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**471 977**	**274 137**		**274 137**		**288 274**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**471 977**	**274 137**		**274 137**		**288 274**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**471 977**	**274 137**		**274 137**		**288 274**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**184 315**	**43 566**	**23.6%**	**43 566**	**23.6%**	**(142 186)**	**(78.9%)**	**(130.6%)**
National Government	171 625	42 929	25.0%	42 929	25.0%	(140 550)	(78.8%)	(130.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**171 625**	**42 929**	**25.0%**	**42 929**	**25.0%**	**(140 550)**	**(78.8%)**	**(130.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	12 690	637	5.0%	637	5.0%	(1 635)	(90.9%)	(139.0%)
Capital Expenditure Functional	**184 315**	**43 566**	**23.6%**	**43 566**	**23.6%**	**(142 186)**	**(79.1%)**	**(130.6%)**
Municipal governance and administration	**6 300**	**224**	**3.6%**	**224**	**3.6%**	**(1 635)**	**-**	**(113.7%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 300	224	3.6%	224	3.6%	(1 635)	-	(113.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**3 800**	**413**	**10.9%**	**413**	**10.9%**	**-**	**-**	**(100.0%)**
Community and Social Services	2 500	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1 300	413	31.8%	413	31.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	400	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**173 815**	**42 929**	**24.7%**	**42 929**	**24.7%**	**(140 550)**	**(80.0%)**	**(130.5%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	173 815	42 929	24.7%	42 929	24.7%	(140 550)	(80.0%)	(130.5%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 162 637**	**613 587**	**52.8%**	**613 587**	**52.8%**	**70 000**	**6.3%**	**776.6%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	430 240	-	-	-	-	-	-	-
Other revenue	**353 805**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	371 592	503 246	135.4%	503 246	135.4%	70 000	20.2%	618.9%
Transfers and Subsidies - Capital	-	109 756	-	109 756	-	-	-	(100.0%)
Interest	7 000	585	8.4%	585	8.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 322 306)**	**(313 121)**	**23.7%**	**(313 121)**	**23.7%**	**(9 257)**	**1.2%**	**3 282.7%**
Suppliers and employees	(1 304 902)	(304 307)	23.3%	(304 307)	23.3%	117	-	(260 541.1%)
Finance charges	(17 404)	(8 813)	50.6%	(8 813)	50.6%	(9 373)	48.5%	(6.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(159 669)**	**300 466**	**(188.2%)**	**300 466**	**(188.2%)**	**60 743**	**17.2%**	**394.6%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(162 656)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(162 656)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(162 656)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**(16)**	**-**	**(16)**	**-**	**(7)**	**-**	**129.2%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(16)	-	(16)	-	(7)	-	129.2%
Payments	**(13 678)**	**(6 727)**	**49.2%**	**(6 727)**	**49.2%**	**4 795**	**(38.9%)**	**(240.3%)**
Repayment of borrowing	(13 678)	(6 727)	49.2%	(6 727)	49.2%	4 795	(38.9%)	(240.3%)
Net Cash from/(used) Financing Activities	**(13 678)**	**(6 743)**	**49.3%**	**(6 743)**	**49.3%**	**4 788**	**(38.9%)**	**(240.8%)**
Net Increase/(Decrease) in cash held	**(336 003)**	**293 723**	**(87.4%)**	**293 723**	**(87.4%)**	**65 531**	**48.2%**	**348.2%**
Cash/cash equivalents at the year begin:	235 105	10	-	10	-	(10)	-	(201.7%)
Cash/cash equivalents at the year end:	**(100 898)**	**622 172**	**(616.6%)**	**622 172**	**(616.6%)**	**65 531**	**30.2%**	**849.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	73 667	10.6%	7	-	23 549	3.4%	596 113	86.0%	693 335	70.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 707	11.4%	4	-	3 591	4.2%	71 916	84.4%	85 218	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(153)	100.0%	(153)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(540)	100.0%	(540)	(.1%)	-	-	-	-
Interest on Arrear Debtor Accounts	14 213	6.8%	(14)	-	6 792	3.3%	187 091	89.9%	208 081	21.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(44)	(1.2%)	(34)	(1.0%)	(22)	(.6%)	3 636	102.8%	3 537	.4%	-	-	-	-
Total By Income Source	**97 543**	**9.9%**	**(36)**	**-**	**33 909**	**3.4%**	**858 062**	**86.7%**	**989 478**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11 050	28.3%	(14)	-	1 693	4.3%	26 345	67.4%	39 073	3.9%	-	-	-	-
Commercial	10 827	34.1%	(0)	-	1 540	4.9%	19 391	61.1%	31 758	3.2%	-	-	-	-
Households	68 130	8.4%	(21)	-	27 044	3.3%	716 958	88.3%	812 110	82.1%	-	-	-	-
Other	7 537	7.1%	(1)	-	3 632	3.4%	95 369	89.5%	106 537	10.8%	-	-	-	-
Total By Customer Group	**97 543**	**9.9%**	**(36)**	**-**	**33 909**	**3.4%**	**858 062**	**86.7%**	**989 478**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	12	1.1%	-	-	-	-	1 033	98.9%	1 045	2.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 860	23.1%	8 214	49.2%	43	.3%	4 566	27.4%	16 682	32.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30 622	89.6%	475	1.4%	20	.1%	3 063	9.0%	34 179	65.8%
Total	**34 493**	**66.5%**	**8 689**	**16.7%**	**62**	**.1%**	**8 662**	**16.7%**	**51 907**	**100.0%**

Contact Details

Municipal Manager	Dr Xolani Muthwa	033 897 6839
Financial Manager	Mr Sipho B Ndabandaba	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**213 040**	**83 808**	**39.3%**	**83 808**	**39.3%**	**75 793**	**36.3%**	**10.6%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 707	483	28.3%	483	28.3%	337	25.3%	43.2%
Sale of Goods and Rendering of Services	602	1 983	329.2%	1 983	329.2%	174	41.3%	1 040.3%
Agency services	1 461	524	35.9%	524	35.9%	455	22.1%	15.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	430	200	46.5%	200	46.5%	241	12.7%	(17.0%)
Interest earned from Current and Non Current Assets	3 783	1 631	43.1%	1 631	43.1%	710	28.2%	129.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	537	114	21.2%	114	21.2%	122	24.0%	(6.9%)
Licence and permits	2 554	533	20.9%	533	20.9%	664	26.1%	(19.7%)
Operational Revenue	6	2	27.2%	2	27.2%	3	50.7%	(43.4%)
Non-Exchange Revenue								
Property rates	28 790	7 304	25.4%	7 304	25.4%	7 568	24.7%	(3.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	633	152	24.0%	152	24.0%	115	19.0%	32.5%
Licences or permits	301	55	18.4%	55	18.4%	82	20.6%	(32.5%)
Transfer and subsidies - Operational	166 283	68 821	41.4%	68 821	41.4%	63 441	40.0%	8.5%
Interest	5 952	2 005	33.7%	2 005	33.7%	1 881	25.8%	6.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**239 024**	**53 358**	**22.3%**	**53 358**	**22.3%**	**54 133**	**22.6%**	**(1.4%)**
Employee related costs	126 698	31 537	24.9%	31 537	24.9%	29 192	24.5%	8.0%
Remuneration of councillors	11 334	2 784	24.6%	2 784	24.6%	3 004	27.4%	(7.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 921	683	35.6%	683	35.6%	471	23.9%	45.0%
Debt impairment	8 600	-	-	-	-	-	-	-
Depreciation and amortisation	37 615	-	-	-	-	-	-	-
Interest	-	-	-	-	-	97	24.3%	(100.0%)
Contracted services	20 401	7 477	36.7%	7 477	36.7%	9 932	30.9%	(24.7%)
Transfers and subsidies	220	59	26.8%	59	26.8%	25	20.6%	138.4%
Irrecoverable debts written off	-	81	-	81	-	-	-	(100.0%)
Operational costs	32 236	10 736	33.3%	10 736	33.3%	11 401	35.1%	(5.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	11	-	(100.0%)
Surplus/(Deficit)	**(25 984)**	**30 449**		**30 449**		**21 660**		
Transfers and subsidies - capital (monetary allocations)	40 275	17 446	43.3%	17 446	43.3%	20 228	38.0%	(13.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 291**	**47 896**		**47 896**		**41 888**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**14 291**	**47 896**		**47 896**		**41 888**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 291**	**47 896**		**47 896**		**41 888**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 291**	**47 896**		**47 896**		**41 888**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**34 234**	**14 902**	**43.5%**	**14 902**	**43.5%**	**18 200**	**31.2%**	**(18.1%)**
National Government	28 199	13 828	49.0%	13 828	49.0%	14 705	46.1%	(6.0%)
Provincial Government	6 035	-	-	-	-	704	4.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	1 074	-	1 074	-	2 181	40.1%	(50.8%)
Transfers recognised - capital	**34 234**	**14 902**	**43.5%**	**14 902**	**43.5%**	**17 589**	**33.0%**	**(15.3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	611	11.9%	(100.0%)
Capital Expenditure Functional	**34 234**	**14 902**	**43.5%**	**14 902**	**43.5%**	**18 200**	**31.2%**	**(18.1%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**200**	**6.2%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	200	6.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 234**	**14 902**	**43.5%**	**14 902**	**43.5%**	**18 000**	**33.4%**	**(17.2%)**
Planning and Development	34 234	14 902	43.5%	14 902	43.5%	18 000	33.4%	(17.2%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**250 312**	**(26 615)**	**(10.6%)**	**(26 615)**	**(10.6%)**	**-**	**-**	**(100.0%)**
Property rates	**22 744**	**(3 884)**	**(17.1%)**	**(3 884)**	**(17.1%)**	**-**	**-**	**(100.0%)**
Service charges	216	(130)	(60.1%)	(130)	(60.1%)	-	-	(100.0%)
Other revenue	**7 011**	**(1 412)**	**(20.1%)**	**(1 412)**	**(20.1%)**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	166 283	(2 924)	(1.8%)	(2 924)	(1.8%)	-	-	(100.0%)
Transfers and Subsidies - Capital	50 275	(17 100)	(34.0%)	(17 100)	(34.0%)	-	-	(100.0%)
Interest	3 783	(1 166)	(30.8%)	(1 166)	(30.8%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(199 001)**	**(3 749)**	**1.9%**	**(3 749)**	**1.9%**	**(219)**	**.1%**	**1 608.1%**
Suppliers and employees	(198 781)	(3 749)	1.9%	(3 749)	1.9%	(219)	.1%	1 608.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(220)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**51 312**	**(30 365)**	**(59.2%)**	**(30 365)**	**(59.2%)**	**(219)**	**(.5%)**	**13 733.8%**
Cash Flow from Investing Activities								
Receipts	**(585)**	**95**	**(16.2%)**	**95**	**(16.2%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(585)	95	(16.2%)	95	(16.2%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(40 275)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(40 275)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 860)**	**95**	**(.2%)**	**95**	**(.2%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**10 452**	**(30 270)**	**(289.6%)**	**(30 270)**	**(289.6%)**	**(219)**	**1.2%**	**13 690.6%**
Cash/cash equivalents at the year begin:	28 998	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**39 450**	**13 028**	**33.0%**	**13 028**	**33.0%**	**(219)**	**(.6%)**	**(6 035.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 936	6.2%	(242)	(.3%)	1 619	2.0%	72 918	92.0%	79 231	88.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	300	7.5%	(1)	-	127	3.2%	3 576	89.4%	4 002	4.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	63	13.4%	-	-	-	-	406	86.6%	468	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 922	100.0%	5 922	6.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(.2%)	(0)	(.1%)	(0)	-	409	100.4%	408	.5%	-	-	-	-
Total By Income Source	**5 297**	**5.9%**	**(243)**	**(.3%)**	**1 745**	**1.9%**	**83 231**	**92.4%**	**90 030**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	657	2.2%	(0)	-	313	1.0%	29 404	96.8%	30 373	33.7%	-	-	-	-
Commercial	1 297	10.3%	(27)	(.2%)	288	2.3%	10 975	87.6%	12 532	13.9%	-	-	-	-
Households	991	5.9%	(82)	(.5%)	326	1.9%	15 656	92.7%	16 891	18.8%	-	-	-	-
Other	2 353	7.8%	(134)	(.4%)	818	2.7%	27 196	90.0%	30 233	33.6%	-	-	-	-
Total By Customer Group	**5 297**	**5.9%**	**(243)**	**(.3%)**	**1 745**	**1.9%**	**83 231**	**92.4%**	**90 030**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 570	100.0%	-	-	(85)	(5.4%)	85	5.4%	1 570	86.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	238	100.0%	-	-	-	-	-	-	238	13.1%
Total	**1 808**	**100.0%**	**-**	**-**	**(85)**	**(4.7%)**	**85**	**4.7%**	**1 808**	**100.0%**

Contact Details

Municipal Manager	Mr Nkosingiphile Service Malinga	036 448 1076
Financial Manager	Mr Saziso Satisfaction Dlamini	036 448 8087

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**718 038**	**245 901**	**34.2%**	**245 901**	**34.2%**	**241 395**	**33.7%**	**1.9%**
Exchange Revenue								
Service charges - Electricity	280 467	76 089	27.1%	76 089	27.1%	80 090	29.5%	(5.0%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 190	2 461	24.1%	2 461	24.1%	2 714	26.9%	(9.3%)
Sale of Goods and Rendering of Services	377	77	20.4%	77	20.4%	165	16.6%	(53.3%)
Agency services	29	10	32.4%	10	32.4%	20	40.5%	(52.4%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	30 535	8 282	27.1%	8 282	27.1%	5 671	-	46.0%
Interest earned from Current and Non Current Assets	7 895	3 394	43.0%	3 394	43.0%	1 858	66.8%	82.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	624	174	27.8%	174	27.8%	111	14.8%	56.3%
Licence and permits	1 618	70	4.3%	70	4.3%	130	10.6%	(46.2%)
Operational Revenue	2 109	405	19.2%	405	19.2%	202	6.0%	100.2%
Non-Exchange Revenue								
Property rates	118 972	49 185	41.3%	49 185	41.3%	61 333	54.3%	(19.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 874	190	10.1%	190	10.1%	137	.6%	38.9%
Licences or permits	617	433	70.2%	433	70.2%	463	14.4%	(6.6%)
Transfer and subsidies - Operational	246 785	102 363	41.5%	102 363	41.5%	85 055	36.7%	20.3%
Interest	15 944	2 770	17.4%	2 770	17.4%	3 446	6.5%	(19.6%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**756 798**	**154 472**	**20.4%**	**154 472**	**20.4%**	**158 083**	**21.9%**	**(2.3%)**
Employee related costs	192 209	48 190	25.1%	48 190	25.1%	44 533	24.4%	8.2%
Remuneration of councillors	18 270	3 514	19.2%	3 514	19.2%	2 454	17.2%	43.2%
Bulk purchases - electricity	249 454	65 633	26.3%	65 633	26.3%	80 488	38.2%	(18.5%)
Inventory consumed	17 950	4 691	26.1%	4 691	26.1%	1 950	11.0%	140.6%
Debt impairment	11 970	-	-	-	-	-	-	-
Depreciation and amortisation	144 734	-	-	-	-	-	-	-
Interest	512	0	.1%	0	.1%	8	.4%	(94.6%)
Contracted services	77 009	25 877	33.6%	25 877	33.6%	24 013	40.6%	7.8%
Transfers and subsidies	100	-	-	-	-	-	-	-
Irrecoverable debts written off	16 299	-	-	-	-	-	-	-
Operational costs	28 293	6 566	23.2%	6 566	23.2%	4 636	16.9%	41.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(38 761)**	**91 430**		**91 430**		**83 312**		
Transfers and subsidies - capital (monetary allocations)	60 265	36 971	61.3%	36 971	61.3%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 504**	**128 401**		**128 401**		**83 312**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**21 504**	**128 401**		**128 401**		**83 312**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 504**	**128 401**		**128 401**		**83 312**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 504**	**128 401**		**128 401**		**83 312**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**54 004**	**32 590**	**60.3%**	**32 590**	**60.3%**	**19 768**	**32.2%**	**64.9%**
National Government	52 404	32 523	62.1%	32 523	62.1%	19 671	33.5%	65.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 404**	**32 523**	**62.1%**	**32 523**	**62.1%**	**19 671**	**33.5%**	**65.3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 600	67	4.2%	67	4.2%	98	3.8%	(31.6%)
Capital Expenditure Functional	**54 004**	**32 590**	**60.3%**	**32 590**	**60.3%**	**19 768**	**32.2%**	**64.9%**
Municipal governance and administration	**1 300**	**67**	**5.1%**	**67**	**5.1%**	**97**	**4.2%**	**(31.1%)**
Executive and Council	100	-	-	-	-	29	1.4%	(100.0%)
Finance and administration	1 200	67	5.6%	67	5.6%	69	34.3%	(2.4%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	100	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**36 952**	**29 333**	**79.4%**	**29 333**	**79.4%**	**19 671**	**55.8%**	**49.1%**
Planning and Development	100	16 706	16 705.6%	16 706	16 705.6%	12 404	12 403.6%	34.7%
Road Transport	36 852	12 628	34.3%	12 628	34.3%	7 268	20.7%	73.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**15 652**	**3 190**	**20.4%**	**3 190**	**20.4%**	**-**	**-**	**(100.0%)**
Energy sources	15 652	3 190	20.4%	3 190	20.4%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**670 281**	**249 138**	**37.2%**	**249 138**	**37.2%**	**74 834**	**11.8%**	**232.9%**
Property rates	**40 569**	**10 277**	**25.3%**	**10 277**	**25.3%**	**2 024**	**2.6%**	**407.7%**
Service charges	286 785	85 580	29.8%	85 580	29.8%	31 518	16.1%	171.5%
Other revenue	**27 982**	**15 203**	**54.3%**	**15 203**	**54.3%**	**37 424**	**86.4%**	**(59.4%)**
Transfers and Subsidies - Operational	246 785	105 523	42.8%	105 523	42.8%	2 868	1.2%	3 579.9%
Transfers and Subsidies - Capital	60 265	29 400	48.8%	29 400	48.8%	1 000	1.2%	2 840.0%
Interest	7 895	3 156	40.0%	3 156	40.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(583 796)**	**(127 098)**	**21.8%**	**(127 098)**	**21.8%**	**(34 788)**	**5.9%**	**265.3%**
Suppliers and employees	(583 184)	(127 098)	21.8%	(127 098)	21.8%	(34 788)	5.9%	265.3%
Finance charges	(512)	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	(0)	-	(100.0%)
Net Cash from/(used) Operating Activities	**86 485**	**122 040**	**141.1%**	**122 040**	**141.1%**	**40 046**	**99.7%**	**204.7%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(54 004)**	**(35 564)**	**65.9%**	**(35 564)**	**65.9%**	**(20 549)**	**27.5%**	**73.1%**
Capital assets	(54 004)	(35 564)	65.9%	(35 564)	65.9%	(20 549)	27.5%	73.1%
Net Cash from/(used) Investing Activities	**(54 004)**	**(35 564)**	**65.9%**	**(35 564)**	**65.9%**	**(20 549)**	**27.5%**	**73.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(12)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(12)	-	(100.0%)
Payments	**(152)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(152)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(152)**	**-**	**-**	**-**	**-**	**(12)**	**3.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**32 329**	**86 475**	**267.5%**	**86 475**	**267.5%**	**19 485**	**(55.7%)**	**343.8%**
Cash/cash equivalents at the year begin:	93 354	79 313	85.0%	79 313	85.0%	6 888	19.3%	1 051.4%
Cash/cash equivalents at the year end:	**125 683**	**180 881**	**143.9%**	**180 881**	**143.9%**	**26 374**	**4 176.3%**	**585.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 674	14.5%	6 271	5.1%	4 519	3.7%	93 765	76.7%	122 228	25.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 611	3.4%	5 757	3.0%	32 962	17.2%	146 828	76.4%	192 158	40.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	904	2.6%	687	2.0%	651	1.9%	32 819	93.6%	35 061	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 543	3.7%	4 522	3.7%	4 297	3.5%	110 035	89.2%	123 397	26.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	543	100.0%	543	.1%	-	-	-	-
Total By Income Source	**29 732**	**6.3%**	**17 237**	**3.6%**	**42 428**	**9.0%**	**383 992**	**81.1%**	**473 390**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 373	3.9%	4 739	5.4%	30 364	34.9%	48 560	55.8%	87 037	18.4%	-	-	-	-
Commercial	19 816	9.2%	7 145	3.3%	6 528	3.0%	181 589	84.4%	215 077	45.4%	-	-	-	-
Households	6 543	3.8%	5 353	3.1%	5 536	3.2%	153 843	89.8%	171 276	36.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**29 732**	**6.3%**	**17 237**	**3.6%**	**42 428**	**9.0%**	**383 992**	**81.1%**	**473 390**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Sithembiso Blessing Mthembu	036 342 7801
Financial Manager	Mr Radebe Sibusiso	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 289 873**	**414 585**	**32.1%**	**414 585**	**32.1%**	**357 996**	**32.2%**	**15.8%**
Exchange Revenue								
Service charges - Electricity	520 081	135 993	26.1%	135 993	26.1%	127 498	27.7%	6.7%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	32 151	10 677	33.2%	10 677	33.2%	9 781	32.3%	9.2%
Sale of Goods and Rendering of Services	1 621	480	29.6%	480	29.6%	316	16.3%	52.2%
Agency services	3 532	1 009	28.6%	1 009	28.6%	695	17.8%	45.2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 898	2 919	26.8%	2 919	26.8%	2 550	27.6%	14.4%
Interest earned from Current and Non Current Assets	27 296	8 815	32.3%	8 815	32.3%	6 002	38.5%	46.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	0	-	(100.0%)
Rental from Fixed Assets	2 556	550	21.5%	550	21.5%	444	24.6%	23.7%
Licence and permits	3 137	902	28.8%	902	28.8%	682	25.5%	32.4%
Operational Revenue	2 919	1 039	35.6%	1 039	35.6%	369	43.6%	181.9%
Non-Exchange Revenue								
Property rates	288 299	106 539	37.0%	106 539	37.0%	80 279	34.8%	32.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	58 191	13 952	24.0%	13 952	24.0%	12 877	24.9%	8.3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	328 677	130 803	39.8%	130 803	39.8%	116 503	38.4%	12.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 141	908	28.9%	908	28.9%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	7 375	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 369 887**	**288 637**	**21.1%**	**288 637**	**21.1%**	**239 196**	**20.2%**	**20.7%**
Employee related costs	424 204	95 122	22.4%	95 122	22.4%	86 870	22.1%	9.5%
Remuneration of councillors	32 347	8 616	26.6%	8 616	26.6%	7 217	24.8%	19.4%
Bulk purchases - electricity	433 733	110 331	25.4%	110 331	25.4%	93 882	25.9%	17.5%
Inventory consumed	38 259	5 244	13.7%	5 244	13.7%	3 810	13.4%	37.6%
Debt impairment	98 700	-	-	-	-	-	-	-
Depreciation and amortisation	121 889	18 373	15.1%	18 373	15.1%	-	-	(100.0%)
Interest	8 772	89	1.0%	89	1.0%	109	29.3%	(19.0%)
Contracted services	61 858	18 034	29.2%	18 034	29.2%	13 559	24.6%	33.0%
Transfers and subsidies	3 602	-	-	-	-	4 848	36.0%	(100.0%)
Irrecoverable debts written off	19 778	-	-	-	-	(1)	-	(100.0%)
Operational costs	121 215	32 829	27.1%	32 829	27.1%	28 902	28.6%	13.6%
Losses on disposal of Assets	3 900	-	-	-	-	-	-	-
Other Losses	1 631	-	-	-	-	-	-	-
Surplus/(Deficit)	**(80 014)**	**125 948**		**125 948**		**118 800**		
Transfers and subsidies - capital (monetary allocations)	84 711	27 264	32.2%	27 264	32.2%	2 430	2.9%	1 022.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 698**	**153 212**		**153 212**		**121 229**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**4 698**	**153 212**		**153 212**		**121 229**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 698**	**153 212**		**153 212**		**121 229**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 698**	**153 212**		**153 212**		**121 229**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**131 661**	**20 031**	**15.2%**	**20 031**	**15.2%**	**6 025**	**4.5%**	**232.5%**
National Government	71 714	19 071	26.6%	19 071	26.6%	2 868	4.0%	564.9%
Provincial Government	12 997	220	1.7%	220	1.7%	2	-	14 553.3%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**84 711**	**19 291**	**22.8%**	**19 291**	**22.8%**	**2 870**	**3.4%**	**572.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	46 950	740	1.6%	740	1.6%	3 155	6.5%	(76.6%)
Capital Expenditure Functional	**131 661**	**20 031**	**15.2%**	**20 031**	**15.2%**	**6 025**	**4.5%**	**232.5%**
Municipal governance and administration	**26 495**	**75**	**.3%**	**75**	**.3%**	**23**	**.1%**	**219.4%**
Executive and Council	125	15	11.6%	15	11.6%	-	-	(100.0%)
Finance and administration	26 370	60	.2%	60	.2%	23	.1%	157.4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**56 346**	**12 594**	**22.4%**	**12 594**	**22.4%**	**2 269**	**43.6%**	**455.0%**
Community and Social Services	43 821	12 573	28.7%	12 573	28.7%	18	2.7%	70 143.0%
Sport And Recreation	10 000	-	-	-	-	32	2.3%	(100.0%)
Public Safety	2 225	20	.9%	20	.9%	2 218	77.2%	(99.1%)
Housing	300	-	-	-	-	2	.5%	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 100**	**3 277**	**18.1%**	**3 277**	**18.1%**	**1 431**	**2.0%**	**129.0%**
Planning and Development	600	2 518	419.6%	2 518	419.6%	1 431	2.0%	75.9%
Road Transport	17 500	760	4.3%	760	4.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**30 621**	**4 085**	**13.3%**	**4 085**	**13.3%**	**2 301**	**10.0%**	**77.5%**
Energy sources	13 621	3 287	24.1%	3 287	24.1%	2 301	17.8%	42.8%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	15 000	798	5.3%	798	5.3%	-	-	(100.0%)
Waste Management	2 000	-	-	-	-	-	-	-
Other	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 253 544**	**344 881**	**27.5%**	**344 881**	**27.5%**	**412 630**	**39.8%**	**(16.4%)**
Property rates	**172 979**	**58 510**	**33.8%**	**58 510**	**33.8%**	**43 790**	**30.3%**	**33.6%**
Service charges	557 519	203 130	36.4%	203 130	36.4%	192 290	40.4%	5.6%
Other revenue	**81 118**	**(115 453)**	**(142.3%)**	**(115 453)**	**(142.3%)**	**10 411**	**78.5%**	**(1 208.9%)**
Transfers and Subsidies - Operational	329 921	142 065	43.1%	142 065	43.1%	139 643	46.1%	1.7%
Transfers and Subsidies - Capital	84 711	49 059	57.9%	49 059	57.9%	22 000	25.9%	123.0%
Interest	27 296	7 570	27.7%	7 570	27.7%	4 496	28.8%	68.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 200 434)**	**(186 027)**	**15.5%**	**(186 027)**	**15.5%**	**(171 959)**	**17.5%**	**8.2%**
Suppliers and employees	(1 196 602)	(186 027)	15.5%	(186 027)	15.5%	(171 959)	17.5%	8.2%
Finance charges	(230)	-	-	-	-	-	-	-
Transfers and grants	(3 602)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**53 110**	**158 854**	**299.1%**	**158 854**	**299.1%**	**240 671**	**459.6%**	**(34.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(146 083)**	**(29 367)**	**20.1%**	**(29 367)**	**20.1%**	**(15 739)**	**11.8%**	**86.6%**
Capital assets	(146 083)	(29 367)	20.1%	(29 367)	20.1%	(15 739)	11.8%	86.6%
Net Cash from/(used) Investing Activities	**(146 083)**	**(29 367)**	**20.1%**	**(29 367)**	**20.1%**	**(15 739)**	**11.8%**	**86.6%**
Cash Flow from Financing Activities								
Receipts	**976**	**(55)**	**(5.6%)**	**(55)**	**(5.6%)**	**(20)**	**10.3%**	**182.3%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	976	(55)	(5.6%)	(55)	(5.6%)	(20)	10.3%	182.3%
Payments	**(1 770)**	**(333)**	**18.8%**	**(333)**	**18.8%**	**(81)**	**-**	**311.7%**
Repayment of borrowing	(1 770)	(333)	18.8%	(333)	18.8%	(81)	-	311.7%
Net Cash from/(used) Financing Activities	**(794)**	**(388)**	**48.9%**	**(388)**	**48.9%**	**(100)**	**53.0%**	**286.6%**
Net Increase/(Decrease) in cash held	**(93 767)**	**129 099**	**(137.7%)**	**129 099**	**(137.7%)**	**224 831**	**(277.9%)**	**(42.6%)**
Cash/cash equivalents at the year begin:	426 328	526 001	123.4%	526 001	123.4%	498 655	129.4%	5.5%
Cash/cash equivalents at the year end:	**332 561**	**657 785**	**197.8%**	**657 785**	**197.8%**	**726 578**	**238.7%**	**(9.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 319	42.5%	9 848	13.8%	4 613	6.5%	26 550	37.2%	71 329	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 675	4.4%	14 919	3.0%	13 249	2.7%	446 378	90.0%	496 220	55.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 054	2.8%	2 542	2.3%	2 291	2.1%	101 790	92.8%	109 677	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 763	2.3%	4 603	2.2%	4 435	2.1%	195 617	93.4%	209 418	23.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 112	7.1%	135	.9%	182	1.2%	14 151	90.8%	15 578	1.7%	-	-	-	-
Total By Income Source	**60 922**	**6.8%**	**32 047**	**3.6%**	**24 769**	**2.7%**	**784 485**	**87.0%**	**902 222**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	15 059	5.4%	10 994	4.0%	9 828	3.5%	240 983	87.0%	276 864	30.7%	-	-	-	-
Commercial	29 838	15.1%	10 220	5.2%	6 522	3.3%	151 380	76.5%	197 960	21.9%	-	-	-	-
Households	16 025	3.7%	10 833	2.5%	8 419	2.0%	392 122	91.7%	427 399	47.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**60 922**	**6.8%**	**32 047**	**3.6%**	**24 769**	**2.7%**	**784 485**	**87.0%**	**902 222**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	439	74.3%	99	16.7%	53	9.0%	-	-	591	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**439**	**74.3%**	**99**	**16.7%**	**53**	**9.0%**	**-**	**-**	**591**	**100.0%**

Contact Details

Municipal Manager	Ms Sibusisiwe Sixolile Ngiba	036 637 2231
Financial Manager	Mr Monde Thulasizwe Nkosi	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**882 331**	**325 067**	**36.8%**	**325 067**	**36.8%**	**298 669**	**33.0%**	**8.8%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	212 742	61 120	28.7%	61 120	28.7%	58 586	22.3%	4.3%
Service charges - Waste Water Management	17 412	4 265	24.5%	4 265	24.5%	4 106	21.5%	3.9%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	6 575	110	1.7%	110	1.7%	3 557	477.7%	(96.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	51 112	14 618	28.6%	14 618	28.6%	12 179	30.9%	20.0%
Interest earned from Current and Non Current Assets	6 289	2 561	40.7%	2 561	40.7%	1 573	24.3%	62.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	2 384	1 051	44.1%	1 051	44.1%	8 102	1 442.2%	(87.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39	14	37.5%	14	37.5%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	585 779	241 329	41.2%	241 329	41.2%	210 565	36.5%	14.6%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 050 536**	**141 746**	**13.5%**	**141 746**	**13.5%**	**129 388**	**13.2%**	**9.6%**
Employee related costs	371 090	85 038	22.9%	85 038	22.9%	80 840	22.4%	5.2%
Remuneration of councillors	6 709	1 544	23.0%	1 544	23.0%	1 668	26.2%	(7.4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	44 822	3 420	7.6%	3 420	7.6%	2 386	1.8%	43.3%
Debt impairment	156 966	-	-	-	-	-	-	-
Depreciation and amortisation	95 609	22 936	24.0%	22 936	24.0%	20 326	26.1%	12.8%
Interest	-	-	-	-	-	2	.2%	(100.0%)
Contracted services	198 197	10 925	5.5%	10 925	5.5%	16 629	11.3%	(34.3%)
Transfers and subsidies	3 285	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	173 857	17 883	10.3%	17 883	10.3%	7 536	4.9%	137.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(168 205)**	**183 322**		**183 322**		**169 281**		
Transfers and subsidies - capital (monetary allocations)	306 342	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**138 137**	**183 322**		**183 322**		**169 281**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**138 137**	**183 322**		**183 322**		**169 281**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**138 137**	**183 322**		**183 322**		**169 281**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**138 137**	**183 322**		**183 322**		**169 281**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**308 395**	**25 018**	**8.1%**	**25 018**	**8.1%**	**5 767**	**2.2%**	**333.8%**
National Government	306 342	25 018	8.2%	25 018	8.2%	5 765	2.2%	333.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**306 342**	**25 018**	**8.2%**	**25 018**	**8.2%**	**5 765**	**2.2%**	**333.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 053	-	-	-	-	2	.2%	(100.0%)
Capital Expenditure Functional	**308 395**	**25 018**	**8.1%**	**25 018**	**8.1%**	**5 767**	**2.2%**	**333.8%**
Municipal governance and administration	**1 211**	**-**	**-**	**-**	**-**	**2**	**.2%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 211	-	-	-	-	2	.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**307 184**	**25 018**	**8.1%**	**25 018**	**8.1%**	**5 765**	**2.2%**	**333.9%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	245 763	22 857	9.3%	22 857	9.3%	5 765	2.2%	296.5%
Waste Water Management	61 421	2 161	3.5%	2 161	3.5%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 181 608**	**382 688**	**32.4%**	**382 688**	**32.4%**	**339 754**	**34.7%**	**12.6%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	100 995	28 481	28.2%	28 481	28.2%	28 365	21.6%	.4%
Other revenue	**180 203**	**7 360**	**4.1%**	**7 360**	**4.1%**	**9 210**	**705.0%**	**(20.1%)**
Transfers and Subsidies - Operational	587 779	243 883	41.5%	243 883	41.5%	213 806	37.1%	14.1%
Transfers and Subsidies - Capital	306 342	100 403	32.8%	100 403	32.8%	86 800	32.9%	15.7%
Interest	6 289	2 561	40.7%	2 561	40.7%	1 573	24.3%	62.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(802 889)**	**(30 385)**	**3.8%**	**(30 385)**	**3.8%**	**(31 121)**	**3.3%**	**(2.4%)**
Suppliers and employees	(799 604)	(30 385)	3.8%	(30 385)	3.8%	(31 121)	3.3%	(2.4%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(3 285)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**378 719**	**352 303**	**93.0%**	**352 303**	**93.0%**	**308 633**	**950.5%**	**14.1%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(308 395)**	**(15 921)**	**5.2%**	**(15 921)**	**5.2%**	**(6 624)**	**2.5%**	**140.3%**
Capital assets	(308 395)	(15 921)	5.2%	(15 921)	5.2%	(6 624)	2.5%	140.3%
Net Cash from/(used) Investing Activities	**(308 395)**	**(15 921)**	**5.2%**	**(15 921)**	**5.2%**	**(6 624)**	**2.7%**	**140.3%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(7)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(7)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(7)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**70 323**	**336 382**	**478.3%**	**336 382**	**478.3%**	**302 002**	**(139.4%)**	**11.4%**
Cash/cash equivalents at the year begin:	(29 942)	13 689	(45.7%)	13 689	(45.7%)	14 370	56.6%	(4.7%)
Cash/cash equivalents at the year end:	**40 381**	**350 071**	**866.9%**	**350 071**	**866.9%**	**316 371**	**(165.4%)**	**10.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 736	3.2%	18 483	2.5%	17 094	2.3%	684 275	92.0%	743 588	71.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 532	3.3%	1 039	2.3%	923	2.0%	42 413	92.4%	45 906	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 973	2.2%	4 895	2.1%	4 649	2.0%	213 425	93.6%	227 942	22.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	390	2.4%	569	3.5%	239	1.5%	14 868	92.5%	16 066	1.6%	-	-	-	-
Total By Income Source	**30 631**	**3.0%**	**24 986**	**2.4%**	**22 905**	**2.2%**	**954 981**	**92.4%**	**1 033 502**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 092	8.7%	2 380	5.0%	1 834	3.9%	38 871	82.4%	47 178	4.6%	-	-	-	-
Commercial	4 899	7.2%	2 081	3.0%	1 619	2.4%	59 651	87.4%	68 250	6.6%	-	-	-	-
Households	21 640	2.4%	20 526	2.2%	19 452	2.1%	856 458	93.3%	918 075	88.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**30 631**	**3.0%**	**24 986**	**2.4%**	**22 905**	**2.2%**	**954 981**	**92.4%**	**1 033 502**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 262	47.3%	395	1.4%	-	-	14 408	51.3%	28 065	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**13 262**	**47.3%**	**395**	**1.4%**	**-**	**-**	**14 408**	**51.3%**	**28 065**	**100.0%**

Contact Details

Municipal Manager	Mr Mpumelelo Mnguni	036 638 5100
Financial Manager	Mr Bongumusa Benedict Sithole	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**435 205**	**113 754**	**26.1%**	**113 754**	**26.1%**	**103 775**	**24.9%**	**9.6%**
Exchange Revenue								
Service charges - Electricity	182 816	31 499	17.2%	31 499	17.2%	32 816	20.8%	(4.0%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	24 105	6 748	28.0%	6 748	28.0%	5 838	24.1%	15.6%
Sale of Goods and Rendering of Services	640	188	29.4%	188	29.4%	145	22.7%	29.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 211	124	2.4%	124	2.4%	(0)	-	(99 143.2%)
Interest earned from Current and Non Current Assets	2 000	446	22.3%	446	22.3%	398	13.5%	12.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 305	145	11.1%	145	11.1%	270	20.8%	(46.4%)
Licence and permits	400	65	16.3%	65	16.3%	71	17.7%	(7.9%)
Operational Revenue	789	105	13.2%	105	13.2%	(772)	(97.8%)	(113.5%)
Non-Exchange Revenue								
Property rates	106 712	43 209	40.5%	43 209	40.5%	38 358	39.0%	12.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 601	2 632	10.3%	2 632	10.3%	572	2.5%	359.9%
Licences or permits	4 058	423	10.4%	423	10.4%	1 452	36.3%	(70.9%)
Transfer and subsidies - Operational	76 568	28 170	36.8%	28 170	36.8%	24 482	27.0%	15.1%
Interest	-	-	-	-	-	(1)	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	-	-	-	-	146	1.8%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**452 596**	**64 058**	**14.2%**	**64 058**	**14.2%**	**57 878**	**13.4%**	**10.7%**
Employee related costs	159 359	36 944	23.2%	36 944	23.2%	35 619	24.4%	3.7%
Remuneration of councillors	6 413	1 161	18.1%	1 161	18.1%	1 161	18.7%	-
Bulk purchases - electricity	175 126	7 077	4.0%	7 077	4.0%	-	-	(100.0%)
Inventory consumed	3 478	997	28.7%	997	28.7%	927	42.3%	7.5%
Debt impairment	17 547	-	-	-	-	-	-	-
Depreciation and amortisation	16 705	-	-	-	-	-	-	-
Interest	-	1 862	-	1 862	-	-	-	(100.0%)
Contracted services	41 367	9 370	22.7%	9 370	22.7%	11 395	21.1%	(17.8%)
Transfers and subsidies	310	137	44.1%	137	44.1%	564	44.8%	(75.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	32 293	6 511	20.2%	6 511	20.2%	8 212	29.1%	(20.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17 391)**	**49 696**		**49 696**		**45 897**		
Transfers and subsidies - capital (monetary allocations)	25 669	2 010	7.8%	2 010	7.8%	578	3.4%	248.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 278**	**51 706**		**51 706**		**46 475**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 278**	**51 706**		**51 706**		**46 475**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 278**	**51 706**		**51 706**		**46 475**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 278**	**51 706**		**51 706**		**46 475**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**25 669**	**1 787**	**7.0%**	**1 787**	**7.0%**	**11 681**	**66.5%**	**(84.7%)**
National Government	25 669	1 787	7.0%	1 787	7.0%	7 833	48.8%	(77.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 669**	**1 787**	**7.0%**	**1 787**	**7.0%**	**7 833**	**48.8%**	**(77.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	3 848	256.5%	(100.0%)
Capital Expenditure Functional	**25 669**	**1 787**	**7.0%**	**1 787**	**7.0%**	**11 681**	**66.5%**	**(84.7%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**146**	**270.9%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	146	270.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**15 314**	**745**	**4.9%**	**745**	**4.9%**	**2 228**	**-**	**(66.6%)**
Community and Social Services	11 314	492	4.4%	492	4.4%	-	-	(100.0%)
Sport And Recreation	4 000	253	6.3%	253	6.3%	2 228	-	(88.7%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 355**	**1 042**	**19.5%**	**1 042**	**19.5%**	**3 758**	**23.5%**	**(72.3%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	5 355	1 042	19.5%	1 042	19.5%	3 758	23.5%	(72.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**5 000**	**-**	**-**	**-**	**-**	**5 549**	**369.9%**	**(100.0%)**
Energy sources	5 000	-	-	-	-	5 549	369.9%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**438 432**	**140 378**	**32.0%**	**140 378**	**32.0%**	**-**	**-**	**(100.0%)**
Property rates	**90 705**	**33 080**	**36.5%**	**33 080**	**36.5%**	**-**	**-**	**(100.0%)**
Service charges	199 404	40 025	20.1%	40 025	20.1%	-	-	(100.0%)
Other revenue	**44 085**	**29 560**	**67.1%**	**29 560**	**67.1%**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	76 568	30 672	40.1%	30 672	40.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	25 669	7 040	27.4%	7 040	27.4%	-	-	(100.0%)
Interest	2 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(443 649)**	**(10 970)**	**2.5%**	**(10 970)**	**2.5%**	**(4 690)**	**1.3%**	**133.9%**
Suppliers and employees	(443 339)	(10 970)	2.5%	(10 970)	2.5%	(4 690)	1.3%	133.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(310)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(5 217)**	**129 407**	**(2 480.3%)**	**129 407**	**(2 480.3%)**	**(4 690)**	**(7.7%)**	**(2 859.5%)**
Cash Flow from Investing Activities								
Receipts	**41 703**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 710	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 994	-	-	-	-	-	-	-
Payments	**(25 669)**	**(1 969)**	**7.7%**	**(1 969)**	**7.7%**	**-**	**-**	**(100.0%)**
Capital assets	(25 669)	(1 969)	7.7%	(1 969)	7.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**16 034**	**(1 969)**	**(12.3%)**	**(1 969)**	**(12.3%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**(168)**	**-**	**(168)**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(168)	-	(168)	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(168)**	**-**	**(168)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**10 817**	**127 270**	**1 176.6%**	**127 270**	**1 176.6%**	**(4 690)**	**(5.5%)**	**(2 813.9%)**
Cash/cash equivalents at the year begin:	26 114	9 781	37.5%	9 781	37.5%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**36 931**	**141 543**	**383.3%**	**141 543**	**383.3%**	**(4 690)**	**(4.7%)**	**(3 118.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 760	36.9%	3 491	22.4%	1 377	8.8%	4 970	31.9%	15 598	7.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 651	4.9%	3 825	3.3%	9 859	8.6%	95 726	83.2%	115 061	55.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 320	5.7%	2 057	5.0%	1 213	3.0%	35 153	86.3%	40 743	19.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	46	42.7%	35	32.5%	27	24.8%	0	-	108	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 480	4.1%	911	2.5%	567	1.6%	33 161	91.8%	36 118	17.4%	-	-	-	-
Total By Income Source	**15 257**	**7.3%**	**10 319**	**5.0%**	**13 043**	**6.3%**	**169 009**	**81.4%**	**207 628**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 536	7.7%	1 170	5.9%	7 965	40.1%	9 197	46.3%	19 866	9.6%	-	-	-	-
Commercial	7 400	18.8%	4 361	11.1%	1 950	5.0%	25 659	65.2%	39 370	19.0%	-	-	-	-
Households	6 321	4.3%	4 789	3.2%	3 129	2.1%	134 154	90.4%	148 392	71.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**15 257**	**7.3%**	**10 319**	**5.0%**	**13 043**	**6.3%**	**169 009**	**81.4%**	**207 628**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Sithembiso Ntombela	034 212 2121
Financial Manager	Mrs Bonga Mkhize	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**282 002**	**92 571**	**32.8%**	**92 571**	**32.8%**	**13 947**	**5.1%**	**563.7%**
Exchange Revenue								
Service charges - Electricity	34 732	4 657	13.4%	4 657	13.4%	4 160	10.2%	12.0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 410	286	20.3%	286	20.3%	289	8.8%	(1.1%)
Sale of Goods and Rendering of Services	246	103	41.6%	103	41.6%	19	8.3%	440.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	11	-	11	-	11	-	1.1%
Interest earned from Receivables	377	108	28.7%	108	28.7%	85	173.7%	27.8%
Interest earned from Current and Non Current Assets	2 379	479	20.2%	479	20.2%	313	10.5%	52.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	885	112	12.7%	112	12.7%	100	16.9%	12.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	190	27	14.0%	27	14.0%	27	13.9%	(.8%)
Non-Exchange Revenue								
Property rates	52 033	9 094	17.5%	9 094	17.5%	6 800	16.6%	33.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 277	139	6.1%	139	6.1%	129	3.1%	8.1%
Licences or permits	931	256	27.5%	256	27.5%	145	16.4%	76.6%
Transfer and subsidies - Operational	186 543	76 892	41.2%	76 892	41.2%	1 582	.9%	4 761.1%
Interest	-	407	-	407	-	288	-	41.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**284 119**	**21 423**	**7.5%**	**21 423**	**7.5%**	**23 559**	**7.6%**	**(9.1%)**
Employee related costs	114 465	-	-	-	-	7 129	6.1%	(100.0%)
Remuneration of councillors	16 899	-	-	-	-	1 105	5.6%	(100.0%)
Bulk purchases - electricity	34 783	8 855	25.5%	8 855	25.5%	3 988	12.3%	122.0%
Inventory consumed	12 851	2 692	21.0%	2 692	21.0%	2 013	8.7%	33.8%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 890	-	-	-	-	-	-	-
Interest	0	-	-	-	-	-	-	-
Contracted services	32 464	5 145	15.8%	5 145	15.8%	5 008	13.7%	2.7%
Transfers and subsidies	3 719	629	16.9%	629	16.9%	486	6.2%	29.3%
Irrecoverable debts written off	6 900	13	.2%	13	.2%	22	.3%	(43.6%)
Operational costs	38 148	4 088	10.7%	4 088	10.7%	3 807	8.7%	7.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 116)**	**71 148**		**71 148**		**(9 611)**		
Transfers and subsidies - capital (monetary allocations)	46 675	10 689	22.9%	10 689	22.9%	3 649	8.1%	192.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 559**	**81 837**		**81 837**		**(5 962)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 559**	**81 837**		**81 837**		**(5 962)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 559**	**81 837**		**81 837**		**(5 962)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 559**	**81 837**		**81 837**		**(5 962)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**60 608**	**13 599**	**22.4%**	**13 599**	**22.4%**	**6 904**	**15.6%**	**97.0%**
National Government	31 891	9 295	29.1%	9 295	29.1%	3 466	11.9%	168.2%
Provincial Government	-	102	-	102	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 891**	**9 396**	**29.5%**	**9 396**	**29.5%**	**3 466**	**11.9%**	**171.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28 716	4 203	14.6%	4 203	14.6%	3 439	22.6%	22.2%
Capital Expenditure Functional	**60 608**	**13 599**	**22.4%**	**13 599**	**22.4%**	**6 904**	**15.6%**	**97.0%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**53 321**	**11 773**	**22.1%**	**11 773**	**22.1%**	**1 295**	**15.5%**	**809.3%**
Community and Social Services	53 321	11 773	22.1%	11 773	22.1%	1 295	15.5%	809.3%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 287**	**1 826**	**25.1%**	**1 826**	**25.1%**	**5 610**	**15.6%**	**(67.5%)**
Planning and Development	0	-	-	-	-	-	-	-
Road Transport	7 287	1 826	25.1%	1 826	25.1%	5 610	17.0%	(67.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	0	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	0	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**316 376**	**1 558**	**.5%**	**1 558**	**.5%**	**34 557**	**11.8%**	**(95.5%)**
Property rates	**39 839**	**7 864**	**19.7%**	**7 864**	**19.7%**	**14 794**	**32.4%**	**(46.8%)**
Service charges	36 691	(550 932)	(1 501.6%)	(550 932)	(1 501.6%)	1 254	3.9%	(44 038.7%)
Other revenue	**2 648**	**3 307**	**124.9%**	**3 307**	**124.9%**	**473**	**25.9%**	**599.6%**
Transfers and Subsidies - Operational	186 543	461 640	247.5%	461 640	247.5%	17 723	10.0%	2 504.7%
Transfers and Subsidies - Capital	46 376	79 200	170.8%	79 200	170.8%	-	-	(100.0%)
Interest	4 280	479	11.2%	479	11.2%	313	11.4%	52.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(307 810)**	**(47 064)**	**15.3%**	**(47 064)**	**15.3%**	**(36 885)**	**21.7%**	**27.6%**
Suppliers and employees	(307 810)	(47 064)	15.3%	(47 064)	15.3%	(36 885)	21.7%	27.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 566**	**(45 506)**	**(531.2%)**	**(45 506)**	**(531.2%)**	**(2 328)**	**(1.9%)**	**1 854.7%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(69 319)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(69 319)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(69 319)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(1)**	**120 000.0%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(1)	120 000.0%	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(1)**	**120 000.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(60 753)**	**(45 506)**	**74.9%**	**(45 506)**	**74.9%**	**(2 329)**	**(3.0%)**	**1 853.6%**
Cash/cash equivalents at the year begin:	130 024	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**69 272**	**(45 506)**	**(65.7%)**	**(45 506)**	**(65.7%)**	**(2 329)**	**(.9%)**	**1 853.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 439	53.6%	605	13.3%	337	7.4%	1 169	25.7%	4 549	25.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	299	4.6%	110	1.7%	105	1.6%	6 042	92.2%	6 556	36.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	101	5.9%	41	2.4%	40	2.3%	1 525	89.4%	1 706	9.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	189	3.8%	44	.9%	76	1.5%	4 666	93.8%	4 976	28.0%	-	-	-	-
Total By Income Source	**3 028**	**17.0%**	**800**	**4.5%**	**558**	**3.1%**	**13 401**	**75.3%**	**17 787**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 226	20.2%	563	9.3%	315	5.2%	3 969	65.4%	6 072	34.1%	-	-	-	-
Commercial	1 630	18.6%	157	1.8%	169	1.9%	6 802	77.7%	8 758	49.2%	-	-	-	-
Households	173	5.8%	80	2.7%	75	2.5%	2 630	88.9%	2 958	16.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 028**	**17.0%**	**800**	**4.5%**	**558**	**3.1%**	**13 401**	**75.3%**	**17 787**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	194	100.0%	-	-	-	-	-	-	194	1.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 643	25.5%	5 026	48.4%	1 353	13.0%	1 357	13.1%	10 379	94.8%
Auditor-General	-	-	20	100.0%	-	-	-	-	20	.2%
Other	261	73.3%	90	25.3%	-	-	5	1.4%	357	3.3%
Total	**3 099**	**28.3%**	**5 136**	**46.9%**	**1 353**	**12.4%**	**1 362**	**12.4%**	**10 950**	**100.0%**

Contact Details

Municipal Manager	Mr Mpumelelo Jiyane	034 271 6112
Financial Manager	Mr Bafana Hendry Bhengu	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**281 928**	**103 726**	**36.8%**	**103 726**	**36.8%**	**7 311**	**2.5%**	**1 318.8%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	237	39.4%	237	39.4%	200	35.6%	18.4%
Sale of Goods and Rendering of Services	539	38	7.1%	38	7.1%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 500	2 789	62.0%	2 789	62.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	664	142	21.4%	142	21.4%	96	15.3%	48.6%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	18	-	18	-	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	22 000	4 072	18.5%	4 072	18.5%	6 993	36.0%	(41.8%)
Surcharges and Taxes	-	2 729	-	2 729	-	22	.1%	12 216.7%
Fines, penalties and forfeits	400	5	1.2%	5	1.2%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	253 224	93 696	37.0%	93 696	37.0%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**323 196**	**28 783**	**8.9%**	**28 783**	**8.9%**	**26 708**	**8.7%**	**7.8%**
Employee related costs	93 854	12 534	13.4%	12 534	13.4%	244	.3%	5 045.4%
Remuneration of councillors	16 000	1 804	11.3%	1 804	11.3%	-	-	(100.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	14 586	238	1.6%	238	1.6%	1 026	3.1%	(76.8%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 000	-	-	-	-	-	-	-
Interest	625	-	-	-	-	-	-	-
Contracted services	87 057	6 008	6.9%	6 008	6.9%	20 844	26.3%	(71.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	1 465	29.3%	1 465	29.3%	-	-	(100.0%)
Operational costs	66 074	6 733	10.2%	6 733	10.2%	4 595	6.9%	46.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(41 268)**	**74 943**		**74 943**		**(19 398)**		
Transfers and subsidies - capital (monetary allocations)	43 990	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 722**	**74 943**		**74 943**		**(19 398)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 722**	**74 943**		**74 943**		**(19 398)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 722**	**74 943**		**74 943**		**(19 398)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 722**	**74 943**		**74 943**		**(19 398)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**57 968**	**9 735**	**16.8%**	**9 735**	**16.8%**	**12 832**	**17.8%**	**(24.1%)**
National Government	4 373	7 122	162.9%	7 122	162.9%	7 963	19.8%	(10.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**4 373**	**7 122**	**162.9%**	**7 122**	**162.9%**	**7 963**	**19.8%**	**(10.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	53 595	2 614	4.9%	2 614	4.9%	4 869	15.4%	(46.3%)
Capital Expenditure Functional	**57 968**	**9 735**	**16.8%**	**9 735**	**16.8%**	**12 832**	**17.8%**	**(24.1%)**
Municipal governance and administration	**2 473**	**487**	**19.7%**	**487**	**19.7%**	**1 375**	**16.1%**	**(64.6%)**
Executive and Council	100	11	10.8%	11	10.8%	-	-	(100.0%)
Finance and administration	2 373	476	20.1%	476	20.1%	1 375	16.4%	(65.4%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**11 072**	**1 208**	**10.9%**	**1 208**	**10.9%**	**269**	**1.2%**	**349.5%**
Community and Social Services	1 950	-	-	-	-	-	-	-
Sport And Recreation	4 702	1 208	25.7%	1 208	25.7%	245	2.3%	393.6%
Public Safety	4 420	-	-	-	-	24	.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**42 923**	**-**	**-**	**-**	**-**	**11 189**	**28.4%**	**(100.0%)**
Planning and Development	4 000	-	-	-	-	290	5.9%	(100.0%)
Road Transport	38 923	-	-	-	-	10 898	31.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**1 500**	**8 041**	**536.1%**	**8 041**	**536.1%**	**-**	**-**	**(100.0%)**
Energy sources	-	8 041	-	8 041	-	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 500	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**333 512**	**180 372**	**54.1%**	**180 372**	**54.1%**	**1 995**	**.6%**	**8 941.7%**
Property rates	**15 000**	**-**	**-**	**-**	**-**	**26**	**-**	**(100.0%)**
Service charges	400	-	-	-	-	-	-	-
Other revenue	**16 398**	**3 343**	**20.4%**	**3 343**	**20.4%**	**1 969**	**6.2%**	**69.8%**
Transfers and Subsidies - Operational	230 224	164 029	71.2%	164 029	71.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	66 990	13 000	19.4%	13 000	19.4%	-	-	(100.0%)
Interest	4 500	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**5 090**	**(9 546)**	**(187.5%)**	**(9 546)**	**(187.5%)**	**2 522**	**.9%**	**(478.5%)**
Suppliers and employees	5 090	(9 546)	(187.5%)	(9 546)	(187.5%)	2 522	.9%	(478.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**338 602**	**170 826**	**50.5%**	**170 826**	**50.5%**	**4 517**	**.8%**	**3 681.8%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(52 788)**	**(90 729)**	**171.9%**	**(90 729)**	**171.9%**	**(11 499)**	**16.0%**	**689.0%**
Capital assets	(52 788)	(90 729)	171.9%	(90 729)	171.9%	(11 499)	16.0%	689.0%
Net Cash from/(used) Investing Activities	**(52 788)**	**(90 729)**	**171.9%**	**(90 729)**	**171.9%**	**(11 499)**	**16.0%**	**689.0%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**285 814**	**80 097**	**28.0%**	**80 097**	**28.0%**	**(6 982)**	**(1.3%)**	**(1 247.2%)**
Cash/cash equivalents at the year begin:	42 157	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**327 970**	**80 097**	**24.4%**	**80 097**	**24.4%**	**(6 982)**	**(1.2%)**	**(1 247.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(313)	(.5%)	(440)	(.7%)	(107)	(.2%)	66 612	101.3%	65 752	99.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(666)	98.4%	(649)	95.8%	15	(2.2%)	623	(92.1%)	(677)	(1.0%)	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	3.7%	73	7.4%	101	10.3%	772	78.5%	983	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**(942)**	**(1.4%)**	**(1 016)**	**(1.5%)**	**9**	**-**	**68 007**	**103.0%**	**66 058**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(1 898)	(4.5%)	(2 050)	(4.8%)	(1 071)	(2.5%)	47 400	111.8%	42 380	64.2%	-	-	-	-
Commercial	1 023	4.8%	1 053	4.9%	1 065	5.0%	18 223	85.3%	21 363	32.3%	-	-	-	-
Households	(33)	(2.3%)	(34)	(2.4%)	(34)	(2.4%)	1 544	107.1%	1 441	2.2%	-	-	-	-
Other	(33)	(3.8%)	16	1.8%	50	5.7%	840	96.2%	873	1.3%	-	-	-	-
Total By Customer Group	**(942)**	**(1.4%)**	**(1 016)**	**(1.5%)**	**9**	**-**	**68 007**	**103.0%**	**66 058**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Senzo Lieughtenent Sokhela	033 493 0762
Financial Manager	Mr Nhlakanipho Goodman Mvelase	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**380 694**	**116 106**	**30.5%**	**116 106**	**30.5%**	**105 956**	**30.5%**	**9.6%**
Exchange Revenue								
Service charges - Electricity	118 745	23 305	19.6%	23 305	19.6%	22 501	21.4%	3.6%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 130	3 419	30.7%	3 419	30.7%	2 661	25.2%	28.5%
Sale of Goods and Rendering of Services	8 745	187	2.1%	187	2.1%	298	5.1%	(37.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 437	1 233	35.9%	1 233	35.9%	1 025	47.3%	20.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	353	95	26.8%	95	26.8%	84	19.3%	12.2%
Licence and permits	1 960	663	33.8%	663	33.8%	516	21.6%	28.4%
Operational Revenue	865	(74)	(8.6%)	(74)	(8.6%)	501	852.4%	(114.8%)
Non-Exchange Revenue								
Property rates	50 935	11 837	23.2%	11 837	23.2%	12 785	25.5%	(7.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	109	9	7.8%	9	7.8%	42	86.3%	(79.5%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	184 413	75 433	40.9%	75 433	40.9%	65 543	38.4%	15.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**412 010**	**102 781**	**24.9%**	**102 781**	**24.9%**	**98 754**	**27.2%**	**4.1%**
Employee related costs	162 630	34 845	21.4%	34 845	21.4%	38 186	26.3%	(8.7%)
Remuneration of councillors	11 340	2 667	23.5%	2 667	23.5%	2 596	24.0%	2.8%
Bulk purchases - electricity	88 478	25 132	28.4%	25 132	28.4%	21 337	26.7%	17.8%
Inventory consumed	8 508	1 774	20.9%	1 774	20.9%	2 059	40.9%	(13.9%)
Debt impairment	19 890	1 371	6.9%	1 371	6.9%	-	-	(100.0%)
Depreciation and amortisation	36 077	10 980	30.4%	10 980	30.4%	8 069	26.3%	36.1%
Interest	-	-	-	-	-	-	-	-
Contracted services	44 616	14 628	32.8%	14 628	32.8%	10 001	22.5%	46.3%
Transfers and subsidies	1 250	212	17.0%	212	17.0%	131	7.7%	61.9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	39 221	11 171	28.5%	11 171	28.5%	16 374	45.4%	(31.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(31 317)**	**13 325**		**13 325**		**7 203**		
Transfers and subsidies - capital (monetary allocations)	50 139	14 512	28.9%	14 512	28.9%	12 403	36.9%	17.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**18 822**	**27 837**		**27 837**		**19 606**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**18 822**	**27 837**		**27 837**		**19 606**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**18 822**	**27 837**		**27 837**		**19 606**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**18 822**	**27 837**		**27 837**		**19 606**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**39 698**	**11 066**	**27.9%**	**11 066**	**27.9%**	**12 600**	**38.9%**	**(12.2%)**
National Government	28 902	10 252	35.5%	10 252	35.5%	10 911	39.3%	(6.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 902**	**10 252**	**35.5%**	**10 252**	**35.5%**	**10 911**	**39.3%**	**(6.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 796	813	7.5%	813	7.5%	1 689	36.4%	(51.8%)
Capital Expenditure Functional	**39 698**	**11 066**	**27.9%**	**11 066**	**27.9%**	**12 600**	**38.9%**	**(12.2%)**
Municipal governance and administration	**7 966**	**813**	**10.2%**	**813**	**10.2%**	**1 814**	**47.2%**	**(55.2%)**
Executive and Council	1 850	-	-	-	-	1 313	40.4%	(100.0%)
Finance and administration	6 116	813	13.3%	813	13.3%	502	84.6%	62.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**26 730**	**6 864**	**25.7%**	**6 864**	**25.7%**	**571**	**6.6%**	**1 101.1%**
Community and Social Services	-	6 864	-	6 864	-	-	-	(100.0%)
Sport And Recreation	25 900	-	-	-	-	571	6.6%	(100.0%)
Public Safety	830	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 003**	**3 388**	**112.8%**	**3 388**	**112.8%**	**10 214**	**53.0%**	**(66.8%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	3 003	3 388	112.8%	3 388	112.8%	10 214	53.3%	(66.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	2 000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**421 404**	**293 783**	**69.7%**	**293 783**	**69.7%**	**239 722**	**62.6%**	**22.6%**
Property rates	**51 462**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	123 335	-	-	-	-	-	-	-
Other revenue	**9 033**	**10 469**	**115.9%**	**10 469**	**115.9%**	**21 673**	**81.8%**	**(51.7%)**
Transfers and Subsidies - Operational	184 413	271 414	147.2%	271 414	147.2%	203 130	120.1%	33.6%
Transfers and Subsidies - Capital	49 724	11 900	23.9%	11 900	23.9%	14 920	46.7%	(20.2%)
Interest	3 437	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(380 696)**	**(90 434)**	**23.8%**	**(90 434)**	**23.8%**	**(82 448)**	**25.6%**	**9.7%**
Suppliers and employees	(380 696)	(90 434)	23.8%	(90 434)	23.8%	(82 448)	25.7%	9.7%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**40 708**	**203 349**	**499.5%**	**203 349**	**499.5%**	**157 274**	**255.5%**	**29.3%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(45 652)**	**(2 072)**	**4.5%**	**(2 072)**	**4.5%**	**(10 485)**	**32.3%**	**(80.2%)**
Capital assets	(45 652)	(2 072)	4.5%	(2 072)	4.5%	(10 485)	32.3%	(80.2%)
Net Cash from/(used) Investing Activities	**(45 652)**	**(2 072)**	**4.5%**	**(2 072)**	**4.5%**	**(10 485)**	**32.3%**	**(80.2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4 944)**	**201 277**	**(4 071.0%)**	**201 277**	**(4 071.0%)**	**146 789**	**503.7%**	**37.1%**
Cash/cash equivalents at the year begin:	44 118	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**39 174**	**201 277**	**513.8%**	**201 277**	**513.8%**	**146 789**	**174.0%**	**37.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 795	52.6%	2	-	529	2.8%	8 303	44.6%	18 629	31.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 668	17.1%	-	-	1 273	3.8%	26 241	79.1%	33 181	55.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 331	16.7%	-	-	327	4.1%	6 317	79.2%	7 976	13.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	32.2%	-	-	0	.5%	40	67.3%	59	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 621)	1 781.3%	(92)	62.8%	23	(15.9%)	2 543	(1 728.2%)	(147)	(.2%)	-	-	-	-
Total By Income Source	**14 192**	**23.8%**	**(91)**	**(.2%)**	**2 153**	**3.6%**	**43 443**	**72.8%**	**59 698**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 716	24.4%	(36)	(.3%)	594	5.3%	7 855	70.6%	11 130	18.6%	-	-	-	-
Commercial	7 473	53.9%	(56)	(.4%)	440	3.2%	6 011	43.3%	13 867	23.2%	-	-	-	-
Households	3 738	15.2%	10	-	831	3.4%	20 068	81.4%	24 646	41.3%	-	-	-	-
Other	266	2.6%	(9)	(.1%)	288	2.9%	9 509	94.6%	10 054	16.8%	-	-	-	-
Total By Customer Group	**14 192**	**23.8%**	**(91)**	**(.2%)**	**2 153**	**3.6%**	**43 443**	**72.8%**	**59 698**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 302	90.9%	98	2.7%	-	-	232	6.4%	3 632	83.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(13 666)	(1 845.0%)	550	74.2%	314	42.4%	13 543	1 828.4%	741	16.9%
Total	**(10 364)**	**(237.0%)**	**648**	**14.8%**	**314**	**7.2%**	**13 775**	**315.0%**	**4 373**	**100.0%**

Contact Details

Municipal Manager	Ms Noxolo Ndaba	033 413 9101
Financial Manager	Mrs Bonga Mkhize	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**665 972**	**237 695**	**35.7%**	**237 695**	**35.7%**	**207 087**	**35.4%**	**14.8%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	142 300	16 155	11.4%	16 155	11.4%	15 671	22.1%	3.1%
Service charges - Waste Water Management	29 122	3 475	11.9%	3 475	11.9%	3 416	28.6%	1.7%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	108	212	196.2%	212	196.2%	50	23.0%	321.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 223	10 221	30.8%	10 221	30.8%	8 152	25.8%	25.4%
Interest earned from Current and Non Current Assets	8 680	2 366	27.3%	2 366	27.3%	1 109	44.1%	113.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	599	108	18.1%	108	18.1%	103	18.1%	5.1%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	131	24	18.0%	24	18.0%	26	68.8%	(9.8%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	451 809	205 135	45.4%	205 135	45.4%	177 474	37.9%	15.6%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	1 085	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**595 164**	**116 427**	**19.6%**	**116 427**	**19.6%**	**130 185**	**21.6%**	**(10.6%)**
Employee related costs	249 820	55 442	22.2%	55 442	22.2%	49 971	22.0%	10.9%
Remuneration of councillors	5 907	1 514	25.6%	1 514	25.6%	1 484	18.5%	2.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	37 790	11 284	29.9%	11 284	29.9%	15 752	31.3%	(28.4%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	111 496	13 500	12.1%	13 500	12.1%	22 230	21.0%	(39.3%)
Interest	5 000	28	.6%	28	.6%	742	-	(96.3%)
Contracted services	73 560	19 116	26.0%	19 116	26.0%	20 771	31.1%	(8.0%)
Transfers and subsidies	15 000	-	-	-	-	1 500	7.5%	(100.0%)
Irrecoverable debts written off	26 625	-	-	-	-	-	-	-
Operational costs	69 966	15 543	22.2%	15 543	22.2%	17 735	24.0%	(12.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**70 808**	**121 268**		**121 268**		**76 902**		
Transfers and subsidies - capital (monetary allocations)	276 845	53 494	19.3%	53 494	19.3%	46 096	15.2%	16.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**347 653**	**174 762**		**174 762**		**122 998**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**347 653**	**174 762**		**174 762**		**122 998**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**347 653**	**174 762**		**174 762**		**122 998**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**347 653**	**174 762**		**174 762**		**122 998**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**371 253**	**43 202**	**11.6%**	**43 202**	**11.6%**	**53 094**	**20.5%**	**(18.6%)**
National Government	235 962	43 022	18.2%	43 022	18.2%	52 566	21.0%	(18.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**235 962**	**43 022**	**18.2%**	**43 022**	**18.2%**	**52 566**	**20.6%**	**(18.2%)**
Borrowing	133 913	-	-	-	-	-	-	-
Internally generated funds	1 378	180	13.1%	180	13.1%	528	12.9%	(65.9%)
Capital Expenditure Functional	**371 253**	**43 202**	**11.6%**	**43 202**	**11.6%**	**53 094**	**20.5%**	**(18.6%)**
Municipal governance and administration	**626**	**173**	**27.7%**	**173**	**27.7%**	**21**	**.5%**	**724.4%**
Executive and Council	87	47	54.0%	47	54.0%	-	-	(100.0%)
Finance and administration	539	126	23.5%	126	23.5%	21	2.8%	501.0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**435**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	435	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**328**	**62**	**19.0%**	**62**	**19.0%**	**-**	**-**	**(100.0%)**
Planning and Development	328	62	19.0%	62	19.0%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**369 863**	**42 966**	**11.6%**	**42 966**	**11.6%**	**53 073**	**21.2%**	**(19.0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	352 679	36 955	10.5%	36 955	10.5%	52 534	23.5%	(29.7%)
Waste Water Management	17 184	6 011	35.0%	6 011	35.0%	539	2.0%	1 015.2%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**789 553**	**344 345**	**43.6%**	**344 345**	**43.6%**	**325 657**	**39.2%**	**5.7%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	51 255	2 392	4.7%	2 392	4.7%	7 079	12.6%	(66.2%)
Other revenue	**963**	**-**	**-**	**-**	**-**	**500**	**54.6%**	**(100.0%)**
Transfers and Subsidies - Operational	451 809	304 387	67.4%	304 387	67.4%	318 078	68.0%	(4.3%)
Transfers and Subsidies - Capital	276 845	37 566	13.6%	37 566	13.6%	-	-	(100.0%)
Interest	8 680	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(475 736)**	**(60 209)**	**12.7%**	**(60 209)**	**12.7%**	**159 961**	**(30.3%)**	**(137.6%)**
Suppliers and employees	(455 736)	(60 209)	13.2%	(60 209)	13.2%	159 961	(31.5%)	(137.6%)
Finance charges	(5 000)	-	-	-	-	-	-	-
Transfers and grants	(15 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**313 816**	**284 136**	**90.5%**	**284 136**	**90.5%**	**485 618**	**160.6%**	**(41.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(486 925)**	**-**	**-**	**-**	**-**	**(5)**	**-**	**(100.0%)**
Capital assets	(486 925)	-	-	-	-	(5)	-	(100.0%)
Net Cash from/(used) Investing Activities	**(486 925)**	**-**	**-**	**-**	**-**	**(5)**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**348 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	348 200	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(116 067)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(116 067)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**232 133**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**59 024**	**284 136**	**481.4%**	**284 136**	**481.4%**	**485 613**	**11 642.8%**	**(41.5%)**
Cash/cash equivalents at the year begin:	61 446	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**120 471**	**284 136**	**235.9%**	**284 136**	**235.9%**	**485 613**	**4 737.5%**	**(41.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 356	3.8%	(32)	-	5 756	1.6%	331 516	94.6%	350 595	59.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 823	3.7%	(1)	-	1 155	1.5%	73 253	94.8%	77 231	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	6.4%	-	-	28	3.2%	806	90.5%	891	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	7 533	6.1%	-	-	3 068	2.5%	112 476	91.4%	123 076	21.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 275)	(3.8%)	(180)	(.5%)	(370)	(1.1%)	35 421	105.4%	33 596	5.7%	-	-	-	-
Total By Income Source	**22 494**	**3.8%**	**(213)**	**-**	**9 637**	**1.6%**	**553 472**	**94.5%**	**585 390**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 462	5.5%	(18)	-	1 815	2.9%	57 861	91.7%	63 121	10.8%	-	-	-	-
Commercial	1 885	3.6%	(36)	(.1%)	572	1.1%	49 985	95.4%	52 407	9.0%	-	-	-	-
Households	16 457	3.5%	(153)	-	6 991	1.5%	440 686	95.0%	463 981	79.3%	-	-	-	-
Other	690	11.7%	(7)	(.1%)	259	4.4%	4 940	84.0%	5 882	1.0%	-	-	-	-
Total By Customer Group	**22 494**	**3.8%**	**(213)**	**-**	**9 637**	**1.6%**	**553 472**	**94.5%**	**585 390**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	157	100.0%	157	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	97	.9%	843	8.0%	381	3.6%	9 275	87.5%	10 596	4.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	19 925	8.7%	6 616	2.9%	(6 361)	(2.8%)	207 630	91.1%	227 810	95.5%
Total	**20 022**	**8.4%**	**7 458**	**3.1%**	**(5 980)**	**(2.5%)**	**217 062**	**91.0%**	**238 563**	**100.0%**

Contact Details

Municipal Manager	Mr Edward Bonga	034 219 1577
Financial Manager	Mrs Ntombenhle Mkhwanazi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 968	3.7%	12 271	2.2%	10 562	1.9%	517 284	92.2%	561 085	32.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47 361	65.6%	2 476	3.4%	1 287	1.8%	21 061	29.2%	72 185	4.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 481	11.3%	7 265	3.0%	15 562	6.4%	192 605	79.3%	242 913	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 043	2.3%	8 231	1.6%	8 553	1.6%	490 967	94.5%	519 794	30.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 653	3.8%	6 155	2.4%	5 969	2.3%	233 320	91.5%	255 097	14.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	440	8.6%	177	3.5%	191	3.7%	4 302	84.2%	5 110	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	776	3.6%	676	3.1%	643	3.0%	19 409	90.3%	21 504	1.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30 730)	(97.4%)	1 931	6.1%	72	.2%	60 280	191.0%	31 553	1.8%	-	-	-	-
Total By Income Source	**87 991**	**5.1%**	**39 182**	**2.3%**	**42 839**	**2.5%**	**1 539 229**	**90.1%**	**1 709 241**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 502	8.4%	2 485	8.3%	8 273	27.7%	16 579	55.6%	29 839	1.7%	-	-	-	-
Commercial	34 022	31.6%	3 124	2.9%	3 178	3.0%	67 341	62.5%	107 666	6.3%	-	-	-	-
Households	54 231	3.6%	30 479	2.0%	28 713	1.9%	1 388 764	92.4%	1 502 186	87.9%	-	-	-	-
Other	(2 764)	(4.0%)	3 095	4.4%	2 675	3.8%	66 545	95.7%	69 550	4.1%	-	-	-	-
Total By Customer Group	**87 991**	**5.1%**	**39 182**	**2.3%**	**42 839**	**2.5%**	**1 539 229**	**90.1%**	**1 709 241**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	46 320	99.9%	-	-	-	-	32	.1%	46 352	16.1%
Bulk Water	49 902	22.6%	-	-	-	-	171 217	77.4%	221 120	76.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 922	46.0%	4 409	25.6%	4 455	25.9%	440	2.6%	17 226	6.0%
Auditor-General	669	100.0%	-	-	-	-	-	-	669	.2%
Other	1 653	49.8%	1 665	50.2%	-	-	-	-	3 318	1.1%
Total	**106 466**	**36.9%**	**6 074**	**2.1%**	**4 455**	**1.5%**	**171 689**	**59.5%**	**288 684**	**100.0%**

Contact Details

Municipal Manager	Mr Zamokwakhe Wesley Mcineka	034 328 7750
Financial Manager	Mrs Pearl Hlengiwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**124 667**	**49 758**	**39.9%**	**49 758**	**39.9%**	**31 176**	**27.8%**	**59.6%**
Exchange Revenue								
Service charges - Electricity	19 227	13 094	68.1%	13 094	68.1%	3 956	19.2%	231.0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 434	505	20.7%	505	20.7%	479	24.7%	5.4%
Sale of Goods and Rendering of Services	527	100	19.1%	100	19.1%	131	25.9%	(23.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	493	202	40.9%	202	40.9%	25	5.2%	718.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	418	38.6%	418	38.6%	302	29.3%	38.5%
Licence and permits	1 673	358	21.4%	358	21.4%	337	20.8%	6.4%
Operational Revenue	142	16	11.3%	16	11.3%	15	1.9%	9.5%
Non-Exchange Revenue								
Property rates	45 345	9 694	21.4%	9 694	21.4%	6 312	17.1%	53.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 275	152	2.4%	152	2.4%	0	-	49 949.3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	47 469	25 170	53.0%	25 170	53.0%	18 724	44.6%	34.4%
Interest	-	50	-	50	-	896	-	(94.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**130 136**	**20 194**	**15.5%**	**20 194**	**15.5%**	**23 188**	**21.9%**	**(12.9%)**
Employee related costs	47 879	8 869	18.5%	8 869	18.5%	10 339	23.9%	(14.2%)
Remuneration of councillors	4 858	775	15.9%	775	15.9%	1 124	23.9%	(31.1%)
Bulk purchases - electricity	20 301	4 966	24.5%	4 966	24.5%	5 963	31.2%	(16.7%)
Inventory consumed	6 029	379	6.3%	379	6.3%	779	19.2%	(51.3%)
Debt impairment	10 400	-	-	-	-	-	-	-
Depreciation and amortisation	9 864	-	-	-	-	-	-	-
Interest	300	17	5.7%	17	5.7%	4	3.2%	308.0%
Contracted services	18 485	3 809	20.6%	3 809	20.6%	3 543	27.5%	7.5%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	12 019	1 379	11.5%	1 379	11.5%	1 437	13.9%	(4.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(5 469)**	**29 564**		**29 564**		**7 988**		
Transfers and subsidies - capital (monetary allocations)	42 737	1 101	2.6%	1 101	2.6%	4 110	15.4%	(73.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**37 268**	**30 666**		**30 666**		**12 098**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**37 268**	**30 666**		**30 666**		**12 098**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**37 268**	**30 666**		**30 666**		**12 098**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**37 268**	**30 666**		**30 666**		**12 098**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**39 051**	**9 067**	**23.2%**	**9 067**	**23.2%**	**6 902**	**24.8%**	**31.4%**
National Government	37 163	8 933	24.0%	8 933	24.0%	4 902	18.7%	82.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 163**	**8 933**	**24.0%**	**8 933**	**24.0%**	**4 902**	**18.7%**	**82.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 888	135	7.1%	135	7.1%	2 000	126.1%	(93.3%)
Capital Expenditure Functional	**39 051**	**9 067**	**23.2%**	**9 067**	**23.2%**	**6 902**	**24.8%**	**31.4%**
Municipal governance and administration	**512**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	43	-	-	-	-	-	-	-
Finance and administration	469	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**526**	**451**	**85.8%**	**451**	**85.8%**	**-**	**-**	**(100.0%)**
Community and Social Services	526	-	-	-	-	-	-	-
Sport And Recreation	-	451	-	451	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 294**	**592**	**2.8%**	**592**	**2.8%**	**2 364**	**24.2%**	**(75.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	21 294	592	2.8%	592	2.8%	2 364	24.2%	(75.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**16 719**	**8 024**	**48.0%**	**8 024**	**48.0%**	**2 537**	**14.8%**	**216.2%**
Energy sources	16 719	8 024	48.0%	8 024	48.0%	2 537	14.8%	216.2%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**2 000**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**160 174**	**4 396**	**2.7%**	**4 396**	**2.7%**	**(7 502)**	**(6.2%)**	**(158.6%)**
Property rates	**34 009**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	18 789	193	1.0%	193	1.0%	(12 484)	(73.7%)	(101.5%)
Other revenue	**16 678**	**0**	**-**	**0**	**-**	**0**	**-**	**544.4%**
Transfers and Subsidies - Operational	47 469	4 204	8.9%	4 204	8.9%	4 981	11.9%	(15.6%)
Transfers and Subsidies - Capital	42 737	-	-	-	-	-	-	-
Interest	493	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(109 872)**	**(36)**	**-**	**(36)**	**-**	**(51)**	**.1%**	**(29.8%)**
Suppliers and employees	(109 572)	(36)	-	(36)	-	(51)	.1%	(29.8%)
Finance charges	(300)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**50 303**	**4 360**	**8.7%**	**4 360**	**8.7%**	**(7 554)**	**(25.8%)**	**(157.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(44 908)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(44 908)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(44 908)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**5 394**	**4 360**	**80.8%**	**4 360**	**80.8%**	**(7 554)**	**(557.5%)**	**(157.7%)**
Cash/cash equivalents at the year begin:	3 408	22	.7%	22	.7%	(29)	(.6%)	(177.7%)
Cash/cash equivalents at the year end:	**8 802**	**7 086**	**80.5%**	**7 086**	**80.5%**	**(7 195)**	**(114.1%)**	**(198.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 405	14.0%	3	-	539	5.4%	8 060	80.5%	10 007	13.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 351	11.9%	(10)	-	2 497	6.8%	29 834	81.4%	36 672	48.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	301	6.6%	(7)	(.2%)	114	2.5%	4 160	91.1%	4 569	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	116	8.0%	(1)	(.1%)	67	4.7%	1 262	87.4%	1 444	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	1 118	5.2%	-	-	431	2.0%	20 121	92.9%	21 669	28.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	8	1.2%	1	.2%	670	98.6%	680	.9%	-	-	-	-
Total By Income Source	**7 291**	**9.7%**	**(7)**	**-**	**3 649**	**4.9%**	**64 108**	**85.4%**	**75 041**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 806	10.0%	(0)	-	1 904	6.8%	23 444	83.3%	28 154	37.5%	-	-	-	-
Commercial	830	20.0%	3	.1%	145	3.5%	3 172	76.5%	4 149	5.5%	-	-	-	-
Households	1 570	9.2%	(18)	(.1%)	579	3.4%	14 966	87.5%	17 098	22.8%	-	-	-	-
Other	2 085	8.1%	8	-	1 021	4.0%	22 525	87.9%	25 640	34.2%	-	-	-	-
Total By Customer Group	**7 291**	**9.7%**	**(7)**	**-**	**3 649**	**4.9%**	**64 108**	**85.4%**	**75 041**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	244	8.9%	(204)	(7.5%)	2 689	98.5%	2 729	54.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(604)	(27.8%)	550	25.3%	(5 766)	(265.6%)	7 992	368.1%	2 171	43.3%
Auditor-General	-	-	-	-	(22)	-	22	-	-	-
Other	(472)	(417.2%)	507	447.6%	(1 840)	(1 624.6%)	1 919	1 694.2%	113	2.3%
Total	**(1 077)**	**(21.5%)**	**1 301**	**26.0%**	**(7 832)**	**(156.2%)**	**12 621**	**251.8%**	**5 013**	**100.0%**

Contact Details

Municipal Manager	Mrs Grace Mavundla	034 331 3041
Financial Manager	Mrs Philisiwe Sithole	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**199 869**	**60 954**	**30.5%**	**60 954**	**30.5%**	**61 529**	**32.2%**	**(.9%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 967	317	16.1%	317	16.1%	324	15.3%	(2.1%)
Sale of Goods and Rendering of Services	3 510	103	2.9%	103	2.9%	141	10.5%	(27.4%)
Agency services	-	395	-	395	-	322	223.2%	22.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 848	393	21.2%	393	21.2%	352	90.7%	11.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12	9	79.2%	9	79.2%	7	5.3%	37.5%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	42 228	11 335	26.8%	11 335	26.8%	7 287	24.1%	55.5%
Surcharges and Taxes	20 643	-	-	-	-	-	-	-
Fines, penalties and forfeits	425	3	.7%	3	.7%	13	3.3%	(77.9%)
Licences or permits	2 402	127	5.3%	127	5.3%	183	19.1%	(30.5%)
Transfer and subsidies - Operational	126 835	48 273	38.1%	48 273	38.1%	52 899	39.3%	(8.7%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**179 073**	**38 136**	**21.3%**	**38 136**	**21.3%**	**40 643**	**31.3%**	**(6.2%)**
Employee related costs	49 638	14 264	28.7%	14 264	28.7%	7 090	18.1%	101.2%
Remuneration of councillors	11 360	3 839	33.8%	3 839	33.8%	2 496	23.3%	53.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	500	-	-	-	-	38	9.2%	(100.0%)
Debt impairment	3 500	-	-	-	-	-	-	-
Depreciation and amortisation	37 760	6 206	16.4%	6 206	16.4%	-	-	(100.0%)
Interest	3 500	623	17.8%	623	17.8%	770	20.6%	(19.1%)
Contracted services	44 342	8 629	19.5%	8 629	19.5%	24 874	92.1%	(65.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	28 473	4 574	16.1%	4 574	16.1%	5 376	20.2%	(14.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**20 796**	**22 818**		**22 818**		**20 886**		
Transfers and subsidies - capital (monetary allocations)	27 617	8 000	29.0%	8 000	29.0%	2 341	8.0%	241.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**48 413**	**30 818**		**30 818**		**23 226**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**48 413**	**30 818**		**30 818**		**23 226**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**48 413**	**30 818**		**30 818**		**23 226**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**48 413**	**30 818**		**30 818**		**23 226**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**52 996**	**5 326**	**10.1%**	**5 326**	**10.1%**	**10 456**	**13.7%**	**(49.1%)**
National Government	30 846	2 009	6.5%	2 009	6.5%	2 390	8.9%	(15.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 846**	**2 009**	**6.5%**	**2 009**	**6.5%**	**2 390**	**8.9%**	**(15.9%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	22 150	3 317	15.0%	3 317	15.0%	8 066	27.7%	(58.9%)
Capital Expenditure Functional	**74 656**	**5 567**	**7.5%**	**5 567**	**7.5%**	**12 843**	**15.8%**	**(56.7%)**
Municipal governance and administration	**10 596**	**270**	**2.5%**	**270**	**2.5%**	**1 523**	**64.0%**	**(82.3%)**
Executive and Council	-	-	-	-	-	4	.6%	(100.0%)
Finance and administration	10 596	270	2.5%	270	2.5%	1 519	90.4%	(82.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**59 200**	**5 297**	**8.9%**	**5 297**	**8.9%**	**10 980**	**14.7%**	**(51.8%)**
Planning and Development	59 200	5 297	8.9%	5 297	8.9%	10 980	14.7%	(51.8%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**4 860**	**-**	**-**	**-**	**-**	**340**	**7.7%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 860	-	-	-	-	340	7.7%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**267 675**	**2 798**	**1.0%**	**2 798**	**1.0%**	**75 691**	**39.6%**	**(96.3%)**
Property rates	**84 456**	**492**	**.6%**	**492**	**.6%**	**5 985**	**18.3%**	**(91.8%)**
Service charges	1 967	109	5.5%	109	5.5%	158	-	(31.0%)
Other revenue	**26 951**	**(189)**	**(.7%)**	**(189)**	**(.7%)**	**8 512**	**34.5%**	**(102.2%)**
Transfers and Subsidies - Operational	119 137	2 188	1.8%	2 188	1.8%	52 938	48.4%	(95.9%)
Transfers and Subsidies - Capital	33 317	-	-	-	-	8 010	32.9%	(100.0%)
Interest	1 848	199	10.7%	199	10.7%	89	-	124.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(141 016)**	**(9 073)**	**6.4%**	**(9 073)**	**6.4%**	**(2 760)**	**3.9%**	**228.7%**
Suppliers and employees	(137 516)	(7 827)	5.7%	(7 827)	5.7%	(1 991)	2.8%	293.2%
Finance charges	(3 500)	(1 246)	35.6%	(1 246)	35.6%	(770)	-	61.9%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**126 659**	**(6 275)**	**(5.0%)**	**(6 275)**	**(5.0%)**	**72 930**	**60.4%**	**(108.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(52 996)**	**(6 487)**	**12.2%**	**(6 487)**	**12.2%**	**(11 957)**	**-**	**(45.7%)**
Capital assets	(52 996)	(6 487)	12.2%	(6 487)	12.2%	(11 957)	-	(45.7%)
Net Cash from/(used) Investing Activities	**(52 996)**	**(6 487)**	**12.2%**	**(6 487)**	**12.2%**	**(11 957)**	**-**	**(45.7%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**(1 299)**	**-**	**(1 299)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(1 299)	-	(1 299)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(1 299)**	**-**	**(1 299)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**73 663**	**(14 060)**	**(19.1%)**	**(14 060)**	**(19.1%)**	**60 974**	**50.5%**	**(123.1%)**
Cash/cash equivalents at the year begin:	36 586	7 857	21.5%	7 857	21.5%	10 233	28.0%	(23.2%)
Cash/cash equivalents at the year end:	**110 249**	**(6 272)**	**(5.7%)**	**(6 272)**	**(5.7%)**	**75 566**	**48.0%**	**(108.3%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 108	6.1%	2 876	5.7%	2 709	5.4%	41 898	82.8%	50 592	68.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	129	1.9%	132	1.9%	127	1.9%	6 423	94.3%	6 811	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	572	3.6%	519	3.2%	488	3.0%	14 466	90.2%	16 046	21.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	-	-	309	100.0%	309	.4%	-	-	-	-
Total By Income Source	**3 810**	**5.2%**	**3 527**	**4.8%**	**3 325**	**4.5%**	**63 096**	**85.5%**	**73 757**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 991	7.0%	1 902	6.7%	1 836	6.4%	22 827	79.9%	28 557	38.7%	-	-	-	-
Commercial	925	6.2%	762	5.1%	719	4.8%	12 453	83.8%	14 861	20.1%	-	-	-	-
Households	894	2.9%	862	2.8%	769	2.5%	27 816	91.7%	30 340	41.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 810**	**5.2%**	**3 527**	**4.8%**	**3 325**	**4.5%**	**63 096**	**85.5%**	**73 757**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 154	31.7%	852	23.5%	10	.3%	1 618	44.5%	3 634	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 154**	**31.7%**	**852**	**23.5%**	**10**	**.3%**	**1 618**	**44.5%**	**3 634**	**100.0%**

Contact Details

Municipal Manager	Mr Shaka Cele	034 621 2666
Financial Manager	Ms Sbongile P Hlatshwayo	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**284 392**	**109 247**	**38.4%**	**109 247**	**38.4%**	**94 410**	**35.7%**	**15.7%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	33 515	8 616	25.7%	8 616	25.7%	7 707	27.4%	11.8%
Service charges - Waste Water Management	9 394	2 716	28.9%	2 716	28.9%	2 649	28.9%	2.5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	216	98	45.4%	98	45.4%	51	24.6%	94.0%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 708	5 157	53.1%	5 157	53.1%	3 124	43.2%	65.1%
Interest earned from Current and Non Current Assets	5 338	2 189	41.0%	2 189	41.0%	1 825	35.9%	20.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	55	6	10.2%	6	10.2%	14	27.0%	(60.1%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	822	0	-	0	-	65	8.2%	(99.4%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	225 344	90 466	40.1%	90 466	40.1%	78 975	36.9%	14.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	0	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**244 217**	**63 087**	**25.8%**	**63 087**	**25.8%**	**55 564**	**26.2%**	**13.5%**
Employee related costs	125 546	33 943	27.0%	33 943	27.0%	31 037	28.1%	9.4%
Remuneration of councillors	9 441	2 849	30.2%	2 849	30.2%	2 133	30.0%	33.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	20 842	4 054	19.5%	4 054	19.5%	2 081	9.6%	94.8%
Debt impairment	4 027	-	-	-	-	-	-	-
Depreciation and amortisation	17 759	4 156	23.4%	4 156	23.4%	3 932	23.9%	5.7%
Interest	218	43	19.7%	43	19.7%	60	7.8%	(28.2%)
Contracted services	33 044	11 104	33.6%	11 104	33.6%	10 149	46.3%	9.4%
Transfers and subsidies	-	6	-	6	-	-	-	(100.0%)
Irrecoverable debts written off	-	105	-	105	-	-	-	(100.0%)
Operational costs	33 339	6 827	20.5%	6 827	20.5%	6 173	18.7%	10.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**40 175**	**46 161**		**46 161**		**38 845**		
Transfers and subsidies - capital (monetary allocations)	96 247	7 187	7.5%	7 187	7.5%	11 302	9.9%	(36.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**136 422**	**53 348**		**53 348**		**50 147**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**136 422**	**53 348**		**53 348**		**50 147**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**136 422**	**53 348**		**53 348**		**50 147**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**136 422**	**53 348**		**53 348**		**50 147**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**83 693**	**7 985**	**9.5%**	**7 985**	**9.5%**	**13 594**	**12.4%**	**(41.3%)**
National Government	83 693	7 880	9.4%	7 880	9.4%	12 586	12.4%	(37.4%)
Provincial Government	-	-	-	-	-	72	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**83 693**	**7 880**	**9.4%**	**7 880**	**9.4%**	**12 658**	**12.5%**	**(37.7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	105	-	105	-	936	11.2%	(88.8%)
Capital Expenditure Functional	**83 693**	**7 985**	**9.5%**	**7 985**	**9.5%**	**13 594**	**12.4%**	**(41.3%)**
Municipal governance and administration	**617**	**105**	**17.0%**	**105**	**17.0%**	**29**	**2.1%**	**265.6%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	617	105	17.0%	105	17.0%	29	2.1%	265.6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 739**	**-**	**-**	**-**	**-**	**907**	**12.9%**	**(100.0%)**
Community and Social Services	1 739	-	-	-	-	907	12.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 696**	**365**	**4.2%**	**365**	**4.2%**	**2 763**	**21.5%**	**(86.8%)**
Planning and Development	-	-	-	-	-	439	18.0%	(100.0%)
Road Transport	8 696	365	4.2%	365	4.2%	2 324	22.3%	(84.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**72 642**	**7 515**	**10.3%**	**7 515**	**10.3%**	**9 895**	**11.2%**	**(24.0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	44 535	5 890	13.2%	5 890	13.2%	8 927	11.7%	(34.0%)
Waste Water Management	28 107	1 626	5.8%	1 626	5.8%	968	7.8%	68.0%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**378 634**	**59 150**	**15.6%**	**59 150**	**15.6%**	**66 450**	**18.2%**	**(11.0%)**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	26 809	-	-	-	-	-	-	-
Other revenue	**1 127**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	249 113	59 150	23.7%	59 150	23.7%	66 450	31.4%	(11.0%)
Transfers and Subsidies - Capital	96 247	-	-	-	-	-	-	-
Interest	5 338	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(232 676)**	**(26 245)**	**11.3%**	**(26 245)**	**11.3%**	**(30 678)**	**13.9%**	**(14.5%)**
Suppliers and employees	(232 458)	(26 245)	11.3%	(26 245)	11.3%	(30 678)	13.9%	(14.5%)
Finance charges	(218)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**145 958**	**32 905**	**22.5%**	**32 905**	**22.5%**	**35 772**	**25.0%**	**(8.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(96 247)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(96 247)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(96 247)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(2)**	**1.9%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(2)	1.9%	(100.0%)
Payments	**(1 529)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 529)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 529)**	**-**	**-**	**-**	**-**	**(2)**	**.2%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**48 183**	**32 905**	**68.3%**	**32 905**	**68.3%**	**35 770**	**140.3%**	**(8.0%)**
Cash/cash equivalents at the year begin:	71 223	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**119 406**	**32 905**	**27.6%**	**32 905**	**27.6%**	**35 770**	**51.0%**	**(8.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 293	5.2%	1	-	2 278	1.9%	112 080	92.9%	120 651	54.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 140	4.6%	1	-	995	2.2%	43 074	93.2%	46 210	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 460	6.1%	-	-	1 682	3.0%	51 573	90.9%	56 715	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11)	(32.1%)	11	31.2%	(2)	(5.8%)	38	106.8%	35	-	-	-	-	-
Total By Income Source	**11 881**	**5.3%**	**13**	**-**	**4 954**	**2.2%**	**206 764**	**92.5%**	**223 612**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	670	5.9%	1	-	280	2.5%	10 429	91.6%	11 380	5.1%	-	-	-	-
Commercial	677	5.4%	(1)	-	268	2.1%	11 594	92.5%	12 537	5.6%	-	-	-	-
Households	8 914	4.6%	(13)	-	4 205	2.2%	182 285	93.3%	195 391	87.4%	-	-	-	-
Other	1 620	37.6%	26	.6%	201	4.7%	2 457	57.1%	4 303	1.9%	-	-	-	-
Total By Customer Group	**11 881**	**5.3%**	**13**	**-**	**4 954**	**2.2%**	**206 764**	**92.5%**	**223 612**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	4 202	10.2%	-	-	-	-	36 816	89.8%	41 018	51.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 345	35.6%	549	4.5%	79	.6%	7 242	59.3%	12 215	15.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 602	9.9%	3 041	11.6%	(1 797)	(6.9%)	22 324	85.3%	26 171	33.0%
Total	**11 149**	**14.0%**	**3 590**	**4.5%**	**(1 718)**	**(2.2%)**	**66 382**	**83.6%**	**79 404**	**100.0%**

Contact Details

Municipal Manager	Mr Phindithemba Mpumelelo Manqele	034 329 7287
Financial Manager	Ms Zafika Maduna	034 329 7200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**210 761**	**94 614**	**44.9%**	**94 614**	**44.9%**	**49 023**	**25.5%**	**93.0%**
Exchange Revenue								
Service charges - Electricity	53 445	8 880	16.6%	8 880	16.6%	2 748	6.2%	223.1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 468	437	29.8%	437	29.8%	276	9.4%	58.4%
Sale of Goods and Rendering of Services	272	25	9.2%	25	9.2%	16	5.8%	60.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 235	1 367	21.9%	1 367	21.9%	885	17.8%	54.5%
Interest earned from Current and Non Current Assets	1 249	584	46.7%	584	46.7%	272	21.8%	114.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 522	296	19.5%	296	19.5%	238	12.4%	24.2%
Licence and permits	734	83	11.3%	83	11.3%	81	11.1%	2.0%
Operational Revenue	980	108	11.0%	108	11.0%	16	1.8%	574.0%
Non-Exchange Revenue								
Property rates	32 541	18 141	55.7%	18 141	55.7%	5 087	16.5%	256.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 244	399	12.3%	399	12.3%	16	.5%	2 337.8%
Licences or permits	1 248	183	14.7%	183	14.7%	149	13.4%	23.4%
Transfer and subsidies - Operational	107 057	61 691	57.6%	61 691	57.6%	38 719	39.5%	59.3%
Interest	767	886	115.5%	886	115.5%	519	26.2%	70.5%
Fuel Levy	-	1 539	-	1 539	-	-	-	(100.0%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	(4)	-	(4)	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**209 180**	**44 908**	**21.5%**	**44 908**	**21.5%**	**38 269**	**20.5%**	**17.3%**
Employee related costs	78 210	20 212	25.8%	20 212	25.8%	19 356	26.6%	4.4%
Remuneration of councillors	8 533	1 959	23.0%	1 959	23.0%	1 918	25.7%	2.2%
Bulk purchases - electricity	48 090	14 230	29.6%	14 230	29.6%	7 527	18.8%	89.1%
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 642	-	-	-	-	-	-	-
Interest	1 282	0	-	0	-	-	-	(100.0%)
Contracted services	34 224	5 396	15.8%	5 396	15.8%	6 271	21.6%	(14.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 099	-	-	-	-	-	-	-
Operational costs	19 101	3 111	16.3%	3 111	16.3%	3 198	19.0%	(2.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 581**	**49 706**		**49 706**		**10 754**		
Transfers and subsidies - capital (monetary allocations)	42 079	5 861	13.9%	5 861	13.9%	2 895	8.7%	102.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 660**	**55 568**		**55 568**		**13 649**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**43 660**	**55 568**		**55 568**		**13 649**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 660**	**55 568**		**55 568**		**13 649**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 660**	**55 568**		**55 568**		**13 649**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**36 938**	**15 781**	**42.7%**	**15 781**	**42.7%**	**19 109**	**31.6%**	**(17.4%)**
National Government	35 570	6 673	18.8%	6 673	18.8%	9 031	34.8%	(26.1%)
Provincial Government	-	9 108	-	9 108	-	7 885	23.6%	15.5%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 570**	**15 781**	**44.4%**	**15 781**	**44.4%**	**16 916**	**28.5%**	**(6.7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 369	-	-	-	-	2 193	199.3%	(100.0%)
Capital Expenditure Functional	**36 938**	**15 781**	**42.7%**	**15 781**	**42.7%**	**19 109**	**31.6%**	**(17.4%)**
Municipal governance and administration	**1 369**	**-**	**-**	**-**	**-**	**2 193**	**199.3%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 369	-	-	-	-	2 193	219.3%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**241**	**1.0%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	241	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 043**	**12 051**	**48.1%**	**12 051**	**48.1%**	**12 347**	**53.5%**	**(2.4%)**
Planning and Development	16 957	2 943	17.4%	2 943	17.4%	6 083	26.4%	(51.6%)
Road Transport	8 087	9 108	112.6%	9 108	112.6%	6 264	-	45.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**10 526**	**3 731**	**35.4%**	**3 731**	**35.4%**	**4 328**	**38.1%**	**(13.8%)**
Energy sources	10 526	3 731	35.4%	3 731	35.4%	4 328	38.1%	(13.8%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**240 213**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	**26 098**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	37 968	-	-	-	-	-	-	-
Other revenue	**25 303**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	107 516	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	42 079	-	-	-	-	-	-	-
Interest	1 249	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(201 396)**	**(70 140)**	**34.8%**	**(70 140)**	**34.8%**	**(50 608)**	**30.2%**	**38.6%**
Suppliers and employees	(201 376)	(70 140)	34.8%	(70 140)	34.8%	(50 608)	30.2%	38.6%
Finance charges	(20)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**38 817**	**(70 140)**	**(180.7%)**	**(70 140)**	**(180.7%)**	**(50 608)**	**(57.1%)**	**38.6%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(42 479)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(42 479)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(42 479)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3 661)**	**(70 140)**	**1 915.7%**	**(70 140)**	**1 915.7%**	**(50 608)**	**(179.0%)**	**38.6%**
Cash/cash equivalents at the year begin:	24 700	14	.1%	14	.1%	256	5.1%	(94.5%)
Cash/cash equivalents at the year end:	**21 039**	**(70 118)**	**(333.3%)**	**(70 118)**	**(333.3%)**	**(50 358)**	**(151.5%)**	**39.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 510	30.2%	(58)	(.5%)	505	4.3%	7 681	66.0%	11 638	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 662	3.6%	(54)	(.1%)	11 512	15.6%	59 586	80.8%	73 707	35.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	435	.5%	(6)	-	196	.2%	83 770	99.3%	84 395	40.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	22.4%	-	-	16	10.7%	98	66.8%	147	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	2 024	5.0%	-	-	736	1.8%	38 126	93.2%	40 887	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Total By Income Source	**8 664**	**4.1%**	**(119)**	**(.1%)**	**12 965**	**6.2%**	**189 273**	**89.8%**	**210 784**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 380	4.1%	(46)	(.1%)	8 148	24.3%	23 999	71.7%	33 480	15.9%	-	-	-	-
Commercial	3 357	9.4%	(42)	(.1%)	1 273	3.6%	30 950	87.1%	35 538	16.9%	-	-	-	-
Households	2 377	1.9%	(13)	-	942	.7%	123 419	97.4%	126 725	60.1%	-	-	-	-
Other	1 551	10.3%	(17)	(.1%)	2 602	17.3%	10 905	72.5%	15 041	7.1%	-	-	-	-
Total By Customer Group	**8 664**	**4.1%**	**(119)**	**(.1%)**	**12 965**	**6.2%**	**189 273**	**89.8%**	**210 784**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 220	81.0%	10	.4%	-	-	512	18.7%	2 742	42.0%
Auditor-General	-	-	-	-	-	-	0	100.0%	0	-
Other	3 764	99.5%	20	.5%	-	-	-	-	3 784	58.0%
Total	**5 984**	**91.7%**	**30**	**.5%**	**-**	**-**	**512**	**7.8%**	**6 526**	**100.0%**

Contact Details

Municipal Manager	Mr J. F. K Khumalo	034 995 1650
Financial Manager	Mr Z. Thusi	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**314 936**	**104 494**	**33.2%**	**104 494**	**33.2%**	**90 355**	**30.4%**	**15.6%**
Exchange Revenue								
Service charges - Electricity	55 839	11 944	21.4%	11 944	21.4%	10 691	22.0%	11.7%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 926	2 850	31.9%	2 850	31.9%	3 200	29.4%	(10.9%)
Sale of Goods and Rendering of Services	393	85	21.6%	85	21.6%	69	19.6%	22.8%
Agency services	1 422	311	21.8%	311	21.8%	258	19.1%	20.4%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 160	(7)	(.6%)	(7)	(.6%)	(16)	(1.2%)	(55.1%)
Interest earned from Current and Non Current Assets	1 707	1 279	75.0%	1 279	75.0%	237	14.9%	440.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	695	123	17.7%	123	17.7%	155	23.5%	(20.9%)
Licence and permits	2 124	436	20.5%	436	20.5%	441	21.9%	(1.3%)
Operational Revenue	1 346	1 474	109.5%	1 474	109.5%	303	23.6%	386.4%
Non-Exchange Revenue								
Property rates	45 254	4 808	10.6%	4 808	10.6%	4 558	10.0%	5.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 151	416	13.2%	416	13.2%	351	11.7%	18.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	191 718	80 547	42.0%	80 547	42.0%	69 892	38.9%	15.2%
Interest	1 200	229	19.1%	229	19.1%	217	16.9%	5.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**296 245**	**66 644**	**22.5%**	**66 644**	**22.5%**	**71 441**	**26.1%**	**(6.7%)**
Employee related costs	127 585	32 111	25.2%	32 111	25.2%	30 754	27.2%	4.4%
Remuneration of councillors	11 236	2 747	24.4%	2 747	24.4%	2 588	24.8%	6.2%
Bulk purchases - electricity	41 764	4 106	9.8%	4 106	9.8%	7 421	19.6%	(44.7%)
Inventory consumed	15 903	1 924	12.1%	1 924	12.1%	3 996	41.1%	(51.9%)
Debt impairment	4 452	1 113	25.0%	1 113	25.0%	-	-	(100.0%)
Depreciation and amortisation	24 791	4 950	20.0%	4 950	20.0%	4 279	16.7%	15.7%
Interest	1 555	1	.1%	1	.1%	23	2.0%	(94.1%)
Contracted services	31 473	10 514	33.4%	10 514	33.4%	7 372	34.2%	42.6%
Transfers and subsidies	-	-	-	-	-	286	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	2 427	25.0%	(100.0%)
Operational costs	37 486	9 178	24.5%	9 178	24.5%	12 294	27.7%	(25.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**18 691**	**37 850**		**37 850**		**18 915**		
Transfers and subsidies - capital (monetary allocations)	47 114	7 844	16.6%	7 844	16.6%	9 509	31.4%	(17.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**65 805**	**45 694**		**45 694**		**28 423**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**65 805**	**45 694**		**45 694**		**28 423**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**65 805**	**45 694**		**45 694**		**28 423**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**65 805**	**45 694**		**45 694**		**28 423**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**43 124**	**6 214**	**14.4%**	**6 214**	**14.4%**	**8 901**	**30.9%**	**(30.2%)**
National Government	40 969	4 093	10.0%	4 093	10.0%	6 427	24.4%	(36.3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 969**	**4 093**	**10.0%**	**4 093**	**10.0%**	**6 427**	**24.4%**	**(36.3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 155	2 121	98.4%	2 121	98.4%	2 474	101.1%	(14.3%)
Capital Expenditure Functional	**43 124**	**6 214**	**14.4%**	**6 214**	**14.4%**	**8 901**	**30.9%**	**(30.2%)**
Municipal governance and administration	**527**	**1 865**	**353.9%**	**1 865**	**353.9%**	**2 424**	**390.9%**	**(23.0%)**
Executive and Council	-	1 865	-	1 865	-	63	-	2 848.1%
Finance and administration	527	-	-	-	-	2 360	380.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**16 719**	**1 417**	**8.5%**	**1 417**	**8.5%**	**3 343**	**23.7%**	**(57.6%)**
Community and Social Services	6 635	849	12.8%	849	12.8%	3 343	29.3%	(74.6%)
Sport And Recreation	8 884	561	6.3%	561	6.3%	-	-	(100.0%)
Public Safety	1 200	8	.6%	8	.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 313**	**2 931**	**23.8%**	**2 931**	**23.8%**	**3 135**	**22.3%**	**(6.5%)**
Planning and Development	12 313	2 683	21.8%	2 683	21.8%	-	-	(100.0%)
Road Transport	-	248	-	248	-	3 135	46.6%	(92.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**13 565**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	13 565	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**334 754**	**-**	**-**	**-**	**-**	**25 000**	**8.4%**	**(100.0%)**
Property rates	**31 689**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	55 237	-	-	-	-	-	-	-
Other revenue	**7 289**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	191 718	-	-	-	-	25 000	13.9%	(100.0%)
Transfers and Subsidies - Capital	47 114	-	-	-	-	-	-	-
Interest	1 707	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(283 383)**	**(36 600)**	**12.9%**	**(36 600)**	**12.9%**	**(57 650)**	**23.2%**	**(36.5%)**
Suppliers and employees	(283 141)	(36 600)	12.9%	(36 600)	12.9%	(56 231)	22.7%	(34.9%)
Finance charges	(242)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	(1 419)	-	(100.0%)
Net Cash from/(used) Operating Activities	**51 371**	**(36 600)**	**(71.2%)**	**(36 600)**	**(71.2%)**	**(32 650)**	**(67.7%)**	**12.1%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(49 593)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(49 593)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(49 593)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(965)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(965)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(965)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**814**	**(36 600)**	**(4 498.9%)**	**(36 600)**	**(4 498.9%)**	**(32 650)**	**(429.1%)**	**12.1%**
Cash/cash equivalents at the year begin:	2 800	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**3 613**	**(30 736)**	**(850.6%)**	**(30 736)**	**(850.6%)**	**(32 650)**	**(307.8%)**	**(5.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 667	61.8%	-	-	259	3.4%	2 626	34.8%	7 552	2.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 883	3.8%	-	-	-	-	98 960	96.2%	102 843	36.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 871	2.2%	-	-	747	.9%	80 956	96.9%	83 574	29.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	4.4%	-	-	32	1.9%	1 627	93.7%	1 735	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	148	.2%	-	-	72	.1%	88 654	99.8%	88 875	31.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	191	391.5%	(5 846)	(12 008.7%)	115	236.8%	5 589	11 480.4%	49	-	-	-	-	-
Total By Income Source	**10 836**	**3.8%**	**(5 846)**	**(2.1%)**	**1 225**	**.4%**	**278 411**	**97.8%**	**284 627**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	40	1.7%	-	-	5	.2%	2 299	98.1%	2 344	.8%	-	-	-	-
Commercial	4 441	6.9%	(5 789)	(9.0%)	332	.5%	65 477	101.6%	64 461	22.6%	-	-	-	-
Households	5 962	2.7%	(49)	-	880	.4%	210 091	96.9%	216 884	76.2%	-	-	-	-
Other	393	41.9%	(8)	(.9%)	9	1.0%	543	58.0%	938	.3%	-	-	-	-
Total By Customer Group	**10 836**	**3.8%**	**(5 846)**	**(2.1%)**	**1 225**	**.4%**	**278 411**	**97.8%**	**284 627**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(754)	(435.9%)	927	535.9%	-	-	0	.1%	173	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(15)	-	15	-	-	-	-	-	-	-
Total	**(769)**	**(444.4%)**	**942**	**544.4%**	**-**	**-**	**0**	**.1%**	**173**	**100.0%**

Contact Details

Municipal Manager	Mr Mtonjani Bethuel Khali	034 413 1223
Financial Manager	Mr Khulekani Wesley Grant Ngcobo	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**786 412**	**220 400**	**28.0%**	**220 400**	**28.0%**	**196 356**	**27.4%**	**12.2%**
Exchange Revenue								
Service charges - Electricity	266 529	54 190	20.3%	54 190	20.3%	49 298	23.9%	9.9%
Service charges - Water	62 253	16 539	26.6%	16 539	26.6%	8 745	14.8%	89.1%
Service charges - Waste Water Management	36 734	9 656	26.3%	9 656	26.3%	8 957	25.7%	7.8%
Service charges - Waste Management	28 588	7 822	27.4%	7 822	27.4%	6 317	23.3%	23.8%
Sale of Goods and Rendering of Services	513	334	65.2%	334	65.2%	196	40.3%	70.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 088	3 650	10.4%	3 650	10.4%	3 294	5.1%	10.8%
Interest earned from Current and Non Current Assets	1 706	837	49.1%	837	49.1%	396	24.4%	111.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 667	229	13.8%	229	13.8%	302	3.5%	(24.0%)
Licence and permits	2 643	669	25.3%	669	25.3%	703	9.9%	(4.8%)
Operational Revenue	-	377	-	377	-	2	.2%	17 287.6%
Non-Exchange Revenue								
Property rates	120 645	30 074	24.9%	30 074	24.9%	25 222	25.5%	19.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 531	9 229	166.8%	9 229	166.8%	4 806	91.5%	92.0%
Licences or permits	4 844	-	-	-	-	-	-	-
Transfer and subsidies - Operational	219 671	86 794	39.5%	86 794	39.5%	88 118	44.0%	(1.5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**720 495**	**159 919**	**22.2%**	**159 919**	**22.2%**	**144 646**	**20.6%**	**10.6%**
Employee related costs	188 376	47 078	25.0%	47 078	25.0%	43 726	22.8%	7.7%
Remuneration of councillors	19 305	4 266	22.1%	4 266	22.1%	4 444	22.4%	(4.0%)
Bulk purchases - electricity	263 142	33 862	12.9%	33 862	12.9%	59 269	22.7%	(42.9%)
Inventory consumed	40 210	11 436	28.4%	11 436	28.4%	6 782	21.7%	68.6%
Debt impairment	7 363	-	-	-	-	-	-	-
Depreciation and amortisation	42 503	27 484	64.7%	27 484	64.7%	-	-	(100.0%)
Interest	-	329	-	329	-	369	-	(10.8%)
Contracted services	95 641	23 089	24.1%	23 089	24.1%	17 263	15.4%	33.8%
Transfers and subsidies	-	-	-	-	-	1 149	-	(100.0%)
Irrecoverable debts written off	-	(20)	-	(20)	-	-	-	(100.0%)
Operational costs	63 954	12 394	19.4%	12 394	19.4%	11 645	26.4%	6.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**65 917**	**60 482**		**60 482**		**51 709**		
Transfers and subsidies - capital (monetary allocations)	76 440	2 706	3.5%	2 706	3.5%	4 693	11.5%	(42.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**142 357**	**63 188**		**63 188**		**56 402**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**142 357**	**63 188**		**63 188**		**56 402**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**142 357**	**63 188**		**63 188**		**56 402**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**142 357**	**63 188**		**63 188**		**56 402**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**83 440**	**5 510**	**6.6%**	**5 510**	**6.6%**	**7 351**	**13.1%**	**(25.0%)**
National Government	65 940	2 353	3.6%	2 353	3.6%	5 301	13.0%	(55.6%)
Provincial Government	10 500	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**76 440**	**2 353**	**3.1%**	**2 353**	**3.1%**	**5 301**	**13.0%**	**(55.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 000	3 156	45.1%	3 156	45.1%	2 050	13.7%	54.0%
Capital Expenditure Functional	**83 440**	**5 510**	**6.6%**	**5 510**	**6.6%**	**7 351**	**13.1%**	**(25.0%)**
Municipal governance and administration	**1 000**	**675**	**67.5%**	**675**	**67.5%**	**2 050**	**27.3%**	**(67.1%)**
Executive and Council	-	-	-	-	-	2 015	403.0%	(100.0%)
Finance and administration	1 000	675	67.5%	675	67.5%	35	.5%	1 829.6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**32 417**	**564**	**1.7%**	**564**	**1.7%**	**696**	**-**	**(19.0%)**
Community and Social Services	15 917	564	3.5%	564	3.5%	696	-	(19.0%)
Sport And Recreation	16 500	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 343**	**4 270**	**13.2%**	**4 270**	**13.2%**	**4 382**	**9.5%**	**(2.6%)**
Planning and Development	2 000	-	-	-	-	-	-	-
Road Transport	30 343	4 270	14.1%	4 270	14.1%	4 382	9.5%	(2.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**17 680**	**-**	**-**	**-**	**-**	**223**	**9.2%**	**(100.0%)**
Energy sources	17 680	-	-	-	-	223	9.2%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**786 833**	**209 865**	**26.7%**	**209 865**	**26.7%**	**200 825**	**28.0%**	**4.5%**
Property rates	**115 013**	**21 312**	**18.5%**	**21 312**	**18.5%**	**23 292**	**28.0%**	**(8.5%)**
Service charges	365 334	72 447	19.8%	72 447	19.8%	70 976	19.7%	2.1%
Other revenue	**8 670**	**13 826**	**159.5%**	**13 826**	**159.5%**	**10 811**	**85.8%**	**27.9%**
Transfers and Subsidies - Operational	219 671	87 775	40.0%	87 775	40.0%	88 375	44.1%	(.7%)
Transfers and Subsidies - Capital	76 440	14 000	18.3%	14 000	18.3%	7 081	12.1%	97.7%
Interest	1 706	505	29.6%	505	29.6%	290	17.9%	74.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(672 629)**	**(145 438)**	**21.6%**	**(145 438)**	**21.6%**	**(149 966)**	**22.6%**	**(3.0%)**
Suppliers and employees	(672 629)	(145 438)	21.6%	(145 438)	21.6%	(149 966)	22.6%	(3.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**114 205**	**64 427**	**56.4%**	**64 427**	**56.4%**	**50 859**	**92.6%**	**26.7%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(83 440)**	**(7 728)**	**9.3%**	**(7 728)**	**9.3%**	**(10 584)**	**14.4%**	**(27.0%)**
Capital assets	(83 440)	(7 728)	9.3%	(7 728)	9.3%	(10 584)	14.4%	(27.0%)
Net Cash from/(used) Investing Activities	**(83 440)**	**(7 728)**	**9.3%**	**(7 728)**	**9.3%**	**(10 584)**	**14.6%**	**(27.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(41)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(41)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(41)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**30 765**	**56 700**	**184.3%**	**56 700**	**184.3%**	**40 234**	**(229.6%)**	**40.9%**
Cash/cash equivalents at the year begin:	29 031	21 365	73.6%	21 365	73.6%	30 133	81.1%	(29.1%)
Cash/cash equivalents at the year end:	**59 796**	**76 813**	**128.5%**	**76 813**	**128.5%**	**69 265**	**352.6%**	**10.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 957	11.2%	4 309	8.1%	4 256	8.0%	38 762	72.7%	53 283	14.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 702	39.5%	4 926	11.0%	2 923	6.5%	19 232	42.9%	44 784	12.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 910	8.7%	3 945	3.8%	3 489	3.4%	86 370	84.1%	102 713	28.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 223	6.2%	1 980	3.8%	1 685	3.2%	45 244	86.8%	52 133	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 088	7.9%	1 832	4.7%	1 565	4.0%	32 640	83.4%	39 126	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 829	3.7%	1 795	3.7%	1 812	3.7%	43 439	88.9%	48 875	13.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 954	9.3%	1 843	8.8%	2 038	9.7%	15 126	72.2%	20 960	5.8%	20	.1%	-	-
Total By Income Source	**42 663**	**11.8%**	**20 631**	**5.7%**	**17 767**	**4.9%**	**280 813**	**77.6%**	**361 874**	**100.0%**	**20**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 989	8.8%	5 156	6.5%	3 881	4.9%	63 845	79.9%	79 871	22.1%	-	-	-	-
Commercial	19 701	30.6%	6 053	9.4%	5 537	8.6%	33 010	51.3%	64 300	17.8%	-	-	-	-
Households	15 973	7.3%	9 422	4.3%	8 349	3.8%	183 958	84.5%	217 702	60.2%	20	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**42 663**	**11.8%**	**20 631**	**5.7%**	**17 767**	**4.9%**	**280 813**	**77.6%**	**361 874**	**100.0%**	**20**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	12 161	41.5%	-	-	17 152	58.5%	29 313	68.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 529	71.0%	1 372	10.2%	62	.5%	2 460	18.3%	13 423	31.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**9 529**	**22.3%**	**13 534**	**31.7%**	**62**	**.1%**	**19 612**	**45.9%**	**42 737**	**100.0%**

Contact Details

Municipal Manager	Mr ZG Dhlamini	034 982 2133
Financial Manager	Mr MPE Mthembu	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**245 247**	**108 095**	**44.1%**	**108 095**	**44.1%**	**96 823**	**40.8%**	**11.6%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 786	552	30.9%	552	30.9%	527	30.4%	4.7%
Sale of Goods and Rendering of Services	254	13	5.2%	13	5.2%	2	.7%	520.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	539	24.8%	(100.0%)
Interest earned from Current and Non Current Assets	455	275	60.4%	275	60.4%	119	26.1%	131.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	64	42.6%	64	42.6%	59	35.3%	8.9%
Licence and permits	927	313	33.7%	313	33.7%	23	439.7%	1 263.1%
Operational Revenue	43	6	13.8%	6	13.8%	0	-	1 344.7%
Non-Exchange Revenue								
Property rates	30 712	20 090	65.4%	20 090	65.4%	18 451	63.3%	8.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	821	35	4.3%	35	4.3%	503	64.5%	(93.0%)
Licences or permits	567	198	34.8%	198	34.8%	252	6.3%	(21.6%)
Transfer and subsidies - Operational	208 295	85 933	41.3%	85 933	41.3%	76 348	38.6%	12.6%
Interest	1 237	617	49.9%	617	49.9%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**228 435**	**69 753**	**30.5%**	**69 753**	**30.5%**	**65 754**	**31.1%**	**6.1%**
Employee related costs	120 539	28 793	23.9%	28 793	23.9%	28 922	26.4%	(.4%)
Remuneration of councillors	18 499	4 206	22.7%	4 206	22.7%	5 141	34.2%	(18.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	3 652	1 738	47.6%	1 738	47.6%	1 420	66.2%	22.4%
Debt impairment	2 000	-	-	-	-	-	-	-
Depreciation and amortisation	15 000	6 532	43.5%	6 532	43.5%	6 127	28.2%	6.6%
Interest	900	5 706	634.0%	5 706	634.0%	93	10.3%	6 034.9%
Contracted services	26 093	10 139	38.9%	10 139	38.9%	10 815	38.5%	(6.2%)
Transfers and subsidies	870	1 233	141.8%	1 233	141.8%	1 254	149.3%	(1.7%)
Irrecoverable debts written off	-	188	-	188	-	-	-	(100.0%)
Operational costs	40 882	11 217	27.4%	11 217	27.4%	11 982	38.1%	(6.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 812**	**38 341**		**38 341**		**31 070**		
Transfers and subsidies - capital (monetary allocations)	46 490	9 189	19.8%	9 189	19.8%	22 316	57.2%	(58.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**63 302**	**47 531**		**47 531**		**53 386**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 302**	**47 531**		**47 531**		**53 386**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 302**	**47 531**		**47 531**		**53 386**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 302**	**47 531**		**47 531**		**53 386**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**49 623**	**9 295**	**18.7%**	**9 295**	**18.7%**	**20 020**	**55.7%**	**(53.6%)**
National Government	38 620	8 748	22.7%	8 748	22.7%	18 492	56.6%	(52.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 620**	**8 748**	**22.7%**	**8 748**	**22.7%**	**18 492**	**56.6%**	**(52.7%)**
Borrowing	4 174	-	-	-	-	-	-	-
Internally generated funds	6 830	547	8.0%	547	8.0%	1 528	46.4%	(64.2%)
Capital Expenditure Functional	**49 623**	**9 295**	**18.7%**	**9 295**	**18.7%**	**20 020**	**55.7%**	**(53.6%)**
Municipal governance and administration	**3 464**	**367**	**10.6%**	**367**	**10.6%**	**103**	**33.1%**	**257.1%**
Executive and Council	26	-	-	-	-	-	-	-
Finance and administration	3 438	367	10.7%	367	10.7%	103	33.1%	257.1%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**3 226**	**181**	**5.6%**	**181**	**5.6%**	**1 426**	**47.8%**	**(87.3%)**
Community and Social Services	965	-	-	-	-	1 426	49.9%	(100.0%)
Sport And Recreation	87	-	-	-	-	-	-	-
Public Safety	2 174	181	8.3%	181	8.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35 283**	**8 748**	**24.8%**	**8 748**	**24.8%**	**18 492**	**62.3%**	**(52.7%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	35 283	8 748	24.8%	8 748	24.8%	18 492	62.3%	(52.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**7 650**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	7 650	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**310 581**	**15 564**	**5.0%**	**15 564**	**5.0%**	**-**	**-**	**(100.0%)**
Property rates	**24 569**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	1 643	-	-	-	-	-	-	-
Other revenue	**29 129**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	208 295	2 564	1.2%	2 564	1.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	46 490	13 000	28.0%	13 000	28.0%	-	-	(100.0%)
Interest	455	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(213 259)**	**(80)**	**-**	**(80)**	**-**	**(148)**	**.1%**	**(46.0%)**
Suppliers and employees	(212 389)	(80)	-	(80)	-	(148)	.1%	(46.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(870)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**97 322**	**15 484**	**15.9%**	**15 484**	**15.9%**	**(148)**	**(.2%)**	**(10 573.1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(209)**	**-**	**(209)**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(209)	-	(209)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(50 614)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(50 614)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(50 614)**	**(209)**	**.4%**	**(209)**	**.4%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(822)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(822)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(822)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**45 886**	**15 275**	**33.3%**	**15 275**	**33.3%**	**(148)**	**(.3%)**	**(10 431.5%)**
Cash/cash equivalents at the year begin:	5 142	(29)	(.6%)	(29)	(.6%)	(1)	-	3 463.1%
Cash/cash equivalents at the year end:	**51 028**	**15 247**	**29.9%**	**15 247**	**29.9%**	**(142)**	**(.3%)**	**(10 841.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 850	4.4%	(9)	-	16 577	39.7%	23 316	55.9%	41 735	56.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	370	2.2%	(6)	-	152	.9%	16 580	97.0%	17 096	23.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	8.9%	(0)	(.1%)	1	.8%	144	90.4%	159	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	412	2.7%	-	-	201	1.3%	14 408	95.9%	15 022	20.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 647**	**3.6%**	**(15)**	**-**	**16 931**	**22.9%**	**54 448**	**73.6%**	**74 011**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	539	1.6%	1	-	16 387	49.2%	16 380	49.2%	33 307	45.0%	-	-	-	-
Commercial	1 615	6.5%	(19)	(.1%)	318	1.3%	22 955	92.3%	24 868	33.6%	-	-	-	-
Households	491	3.1%	(0)	-	227	1.4%	15 112	95.5%	15 829	21.4%	-	-	-	-
Other	2	35.0%	4	58.2%	0	2.5%	0	4.3%	6	-	-	-	-	-
Total By Customer Group	**2 647**	**3.6%**	**(15)**	**-**	**16 931**	**22.9%**	**54 448**	**73.6%**	**74 011**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 500	16.5%	1 562	17.2%	233	2.6%	5 808	63.8%	9 103	40.5%
Auditor-General	(550)	100.0%	-	-	-	-	-	-	(550)	(2.4%)
Other	5 077	36.5%	576	4.1%	5	-	8 241	59.3%	13 899	61.9%
Total	**6 027**	**26.8%**	**2 138**	**9.5%**	**237**	**1.1%**	**14 050**	**62.6%**	**22 452**	**100.0%**

Contact Details

Municipal Manager	Mr Mthandeni Zungu	035 831 7519
Financial Manager	Mr Njabulo Dludla	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**466 129**	**178 705**	**38.3%**	**178 705**	**38.3%**	**174 612**	**43.5%**	**2.3%**
Exchange Revenue								
Service charges - Electricity	93 467	16 708	17.9%	16 708	17.9%	14 737	18.7%	13.4%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 051	2 538	25.2%	2 538	25.2%	2 773	29.0%	(8.5%)
Sale of Goods and Rendering of Services	694	177	25.5%	177	25.5%	87	4.0%	104.1%
Agency services	1 895	473	25.0%	473	25.0%	458	21.1%	3.2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 991	5	.2%	5	.2%	9	-	(46.6%)
Interest earned from Current and Non Current Assets	1 258	894	71.1%	894	71.1%	239	23.9%	273.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 134	231	20.4%	231	20.4%	235	15.0%	(1.6%)
Licence and permits	-	39	-	39	-	59	-	(34.1%)
Operational Revenue	18 120	28	.2%	28	.2%	40	-	(30.5%)
Non-Exchange Revenue								
Property rates	115 343	68 698	59.6%	68 698	59.6%	76 321	69.9%	(10.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	105	71	67.4%	71	67.4%	25	16.5%	186.1%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	221 071	88 453	40.0%	88 453	40.0%	78 792	40.1%	12.3%
Interest	-	388	-	388	-	838	-	(53.7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2	-	2	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**427 832**	**112 623**	**26.3%**	**112 623**	**26.3%**	**130 060**	**30.4%**	**(13.4%)**
Employee related costs	171 262	41 566	24.3%	41 566	24.3%	42 462	26.1%	(2.1%)
Remuneration of councillors	17 615	4 263	24.2%	4 263	24.2%	4 290	24.4%	(.6%)
Bulk purchases - electricity	136 275	34 270	25.1%	34 270	25.1%	41 716	41.7%	(17.9%)
Inventory consumed	(9 757)	1 310	(13.4%)	1 310	(13.4%)	2 008	29.6%	(34.7%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 425	5 548	25.9%	5 548	25.9%	5 157	13.9%	7.6%
Interest	1 000	0	-	0	-	541	-	(100.0%)
Contracted services	40 965	11 844	28.9%	11 844	28.9%	21 578	48.7%	(45.1%)
Transfers and subsidies	-	-	-	-	-	42	3.7%	(100.0%)
Irrecoverable debts written off	-	1 689	-	1 689	-	815	4.9%	107.2%
Operational costs	49 047	12 134	24.7%	12 134	24.7%	11 450	28.3%	6.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**38 296**	**66 082**		**66 082**		**44 552**		
Transfers and subsidies - capital (monetary allocations)	36 314	13 231	36.4%	13 231	36.4%	24 049	53.6%	(45.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**74 610**	**79 313**		**79 313**		**68 601**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**74 610**	**79 313**		**79 313**		**68 601**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**74 610**	**79 313**		**79 313**		**68 601**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**74 610**	**79 313**		**79 313**		**68 601**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**40 776**	**13 841**	**33.9%**	**13 841**	**33.9%**	**20 713**	**54.2%**	**(33.2%)**
National Government	29 999	12 841	42.8%	12 841	42.8%	20 573	54.8%	(37.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 999**	**12 841**	**42.8%**	**12 841**	**42.8%**	**20 573**	**54.8%**	**(37.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 777	1 000	9.3%	1 000	9.3%	140	21.1%	612.6%
Capital Expenditure Functional	**40 776**	**13 841**	**33.9%**	**13 841**	**33.9%**	**20 713**	**54.2%**	**(33.2%)**
Municipal governance and administration	**1 840**	**238**	**13.0%**	**238**	**13.0%**	**137**	**-**	**74.4%**
Executive and Council	500	179	35.9%	179	35.9%	64	-	182.0%
Finance and administration	1 250	59	4.7%	59	4.7%	73	-	(19.3%)
Internal audit	90	-	-	-	-	-	-	-
Community and Public Safety	**27 830**	**12 652**	**45.5%**	**12 652**	**45.5%**	**18 586**	**54.0%**	**(31.9%)**
Community and Social Services	12 647	9 900	78.3%	9 900	78.3%	18 586	54.5%	(46.7%)
Sport And Recreation	14 576	2 585	17.7%	2 585	17.7%	-	-	(100.0%)
Public Safety	607	167	27.5%	167	27.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 776**	**355**	**12.8%**	**355**	**12.8%**	**1 987**	**58.2%**	**(82.1%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	2 776	355	12.8%	355	12.8%	1 987	58.2%	(82.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**8 331**	**595**	**7.1%**	**595**	**7.1%**	**4**	**1.1%**	**15 781.2%**
Energy sources	8 331	595	7.1%	595	7.1%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	4	7.1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**489 519**	**107 582**	**22.0%**	**107 582**	**22.0%**	**145 962**	**33.0%**	**(26.3%)**
Property rates	**109 576**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	97 510	-	-	-	-	-	-	-
Other revenue	**25 224**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	221 071	91 582	41.4%	91 582	41.4%	113 962	58.1%	(19.6%)
Transfers and Subsidies - Capital	36 314	16 000	44.1%	16 000	44.1%	32 000	71.3%	(50.0%)
Interest	1 258	-	-	-	-	-	-	-
Dividends	(1 434)	-	-	-	-	-	-	-
Payments	**(439 789)**	**(36 758)**	**8.4%**	**(36 758)**	**8.4%**	**(5 760)**	**1.4%**	**538.1%**
Suppliers and employees	(438 789)	(36 758)	8.4%	(36 758)	8.4%	(5 760)	1.4%	538.1%
Finance charges	(1 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**49 730**	**70 823**	**142.4%**	**70 823**	**142.4%**	**140 201**	**320.6%**	**(49.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(46 892)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(46 892)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(46 892)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 838**	**70 823**	**2 495.4%**	**70 823**	**2 495.4%**	**140 201**	**2 101.7%**	**(49.5%)**
Cash/cash equivalents at the year begin:	5 996	8 582	143.1%	8 582	143.1%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**8 834**	**79 406**	**898.8%**	**79 406**	**898.8%**	**140 201**	**1 006.3%**	**(43.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 326	30.1%	(14)	(.1%)	491	2.8%	11 866	67.2%	17 669	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 178	4.4%	(143)	(.1%)	50 886	31.2%	105 179	64.5%	163 101	77.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 512	13.8%	(71)	(.6%)	391	3.6%	9 088	83.2%	10 920	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	73	17.2%	(2)	(.4%)	37	8.8%	315	74.4%	424	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	409	2.2%	21	.1%	0	-	18 181	97.7%	18 611	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**14 499**	**6.9%**	**(209)**	**(.1%)**	**51 806**	**24.6%**	**144 630**	**68.6%**	**210 726**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 994	7.9%	51	.1%	37 793	37.5%	54 961	54.5%	100 800	47.8%	-	-	-	-
Commercial	2 679	13.2%	(99)	(.5%)	245	1.2%	17 406	86.0%	20 231	9.6%	-	-	-	-
Households	2 499	8.6%	(151)	(.5%)	2 303	7.9%	24 366	84.0%	29 017	13.8%	-	-	-	-
Other	1 327	2.2%	(10)	-	11 464	18.9%	47 897	78.9%	60 678	28.8%	-	-	-	-
Total By Customer Group	**14 499**	**6.9%**	**(209)**	**(.1%)**	**51 806**	**24.6%**	**144 630**	**68.6%**	**210 726**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 648	8.1%	-	-	18 762	12.0%	124 490	79.9%	155 900	102.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	306	100.0%	306	.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(2 863)	77.4%	(838)	22.6%	-	-	-	-	(3 701)	(2.4%)
Total	**9 785**	**6.4%**	**(838)**	**(.5%)**	**18 762**	**12.3%**	**124 797**	**81.8%**	**152 506**	**100.0%**

Contact Details

Municipal Manager	Mr Sandile Martin. Khomo	035 874 5807
Financial Manager	Mr Jabulani Hendry Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**718 248**	**333 112**	**46.4%**	**333 112**	**46.4%**	**243 844**	**35.4%**	**36.6%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	51 532	15 048	29.2%	15 048	29.2%	10 007	14.7%	50.4%
Service charges - Waste Water Management	16 406	3 861	23.5%	3 861	23.5%	3 996	32.0%	(3.4%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 001	179	17.9%	179	17.9%	194	55.3%	(7.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	521	77	14.7%	77	14.7%	39	46.0%	96.3%
Interest earned from Current and Non Current Assets	3 000	875	29.2%	875	29.2%	839	14.0%	4.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	500	124	24.9%	124	24.9%	51	27.8%	144.4%
Licence and permits	60	25	41.2%	25	41.2%	11	-	121.7%
Operational Revenue	369	24	6.5%	24	6.5%	4	1.1%	535.0%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	163	16.3%	163	16.3%	11	7.3%	1 389.3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	643 859	312 737	48.6%	312 737	48.6%	228 692	38.0%	36.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**722 102**	**203 039**	**28.1%**	**203 039**	**28.1%**	**159 946**	**25.5%**	**26.9%**
Employee related costs	290 728	74 984	25.8%	74 984	25.8%	67 689	25.2%	10.8%
Remuneration of councillors	9 486	2 271	23.9%	2 271	23.9%	2 349	26.8%	(3.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	42 130	277	.7%	277	.7%	81	.2%	242.1%
Debt impairment	10 000	-	-	-	-	-	-	-
Depreciation and amortisation	90 000	20 000	22.2%	20 000	22.2%	20 000	25.0%	-
Interest	1 000	156	15.6%	156	15.6%	-	-	(100.0%)
Contracted services	128 719	65 749	51.1%	65 749	51.1%	27 930	26.3%	135.4%
Transfers and subsidies	6 000	50	.8%	50	.8%	378	12.3%	(86.9%)
Irrecoverable debts written off	-	28	-	28	-	-	-	(100.0%)
Operational costs	144 039	39 525	27.4%	39 525	27.4%	41 519	36.9%	(4.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 855)**	**130 073**		**130 073**		**83 897**		
Transfers and subsidies - capital (monetary allocations)	805 127	122 373	15.2%	122 373	15.2%	55 172	14.8%	121.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**801 272**	**252 446**		**252 446**		**139 069**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**801 272**	**252 446**		**252 446**		**139 069**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**801 272**	**252 446**		**252 446**		**139 069**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**801 272**	**252 446**		**252 446**		**139 069**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**790 424**	**107 188**	**13.6%**	**107 188**	**13.6%**	**52 771**	**15.9%**	**103.1%**
National Government	700 110	107 102	15.3%	107 102	15.3%	49 133	15.2%	118.0%
Provincial Government	457	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**700 568**	**107 102**	**15.3%**	**107 102**	**15.3%**	**49 133**	**15.2%**	**118.0%**
Borrowing	86 957	-	-	-	-	-	-	-
Internally generated funds	2 900	86	3.0%	86	3.0%	3 637	43.3%	(97.6%)
Capital Expenditure Functional	**790 424**	**107 188**	**13.6%**	**107 188**	**13.6%**	**52 771**	**15.9%**	**103.1%**
Municipal governance and administration	**2 900**	**86**	**3.0%**	**86**	**3.0%**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 900	86	3.0%	86	3.0%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**457**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	457	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 208**	**-**	**-**	**-**	**-**	**3 637**	**59.5%**	**(100.0%)**
Planning and Development	2 208	-	-	-	-	3 637	59.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**784 859**	**107 102**	**13.6%**	**107 102**	**13.6%**	**49 133**	**15.2%**	**118.0%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	784 859	107 102	13.6%	107 102	13.6%	49 133	15.2%	118.0%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 665 772**	**1 229 628**	**73.8%**	**1 229 628**	**73.8%**	**630 304**	**56.2%**	**95.1%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	51 642	6 607	12.8%	6 607	12.8%	7 236	11.9%	(8.7%)
Other revenue	**162 144**	**563 944**	**347.8%**	**563 944**	**347.8%**	**188 912**	**233.5%**	**198.5%**
Transfers and Subsidies - Operational	643 859	317 403	49.3%	317 403	49.3%	232 022	38.6%	36.8%
Transfers and Subsidies - Capital	805 127	340 800	42.3%	340 800	42.3%	201 770	54.2%	68.9%
Interest	3 000	875	29.2%	875	29.2%	364	6.1%	140.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(672 640)**	**(503 397)**	**74.8%**	**(503 397)**	**74.8%**	**(510 054)**	**89.3%**	**(1.3%)**
Suppliers and employees	(672 640)	(503 397)	74.8%	(503 397)	74.8%	(510 054)	89.3%	(1.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**993 132**	**726 231**	**73.1%**	**726 231**	**73.1%**	**120 251**	**21.9%**	**503.9%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(789 967)**	**(107 188)**	**13.6%**	**(107 188)**	**13.6%**	**(52 771)**	**15.9%**	**103.1%**
Capital assets	(789 967)	(107 188)	13.6%	(107 188)	13.6%	(52 771)	15.9%	103.1%
Net Cash from/(used) Investing Activities	**(789 967)**	**(107 188)**	**13.6%**	**(107 188)**	**13.6%**	**(52 771)**	**15.9%**	**103.1%**
Cash Flow from Financing Activities								
Receipts	**100 000**	**1**	**-**	**1**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	1	-	-	-	(100.0%)
Payments	**(10 000)**	**-**	**-**	**-**	**-**	**(259)**	**-**	**(100.0%)**
Repayment of borrowing	(10 000)	-	-	-	-	(259)	-	(100.0%)
Net Cash from/(used) Financing Activities	**90 000**	**1**	**-**	**1**	**-**	**(259)**	**-**	**(100.3%)**
Net Increase/(Decrease) in cash held	**293 165**	**619 044**	**211.2%**	**619 044**	**211.2%**	**67 221**	**30.9%**	**820.9%**
Cash/cash equivalents at the year begin:	173 117	27 427	15.8%	27 427	15.8%	20 468	28.2%	34.0%
Cash/cash equivalents at the year end:	**466 282**	**646 471**	**138.6%**	**646 471**	**138.6%**	**87 689**	**30.2%**	**637.2%**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 158	3.8%	4 447	2.7%	3 586	2.2%	147 793	91.2%	161 984	76.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 353	3.1%	1 024	2.3%	718	1.6%	40 989	93.0%	44 084	20.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	13.8%	11	13.8%	5	6.8%	51	65.6%	77	-	-	-	-	-
Interest on Arrear Debtor Accounts	37	6.3%	38	6.4%	0	-	518	87.3%	594	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	.2%	11	.2%	118	2.1%	5 522	97.5%	5 664	2.7%	-	-	-	-
Total By Income Source	**7 572**	**3.6%**	**5 530**	**2.6%**	**4 427**	**2.1%**	**194 872**	**91.7%**	**212 402**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 385	9.6%	1 763	7.1%	1 038	4.2%	19 545	79.0%	24 730	11.6%	-	-	-	-
Commercial	1 306	9.1%	648	4.5%	301	2.1%	12 126	84.3%	14 381	6.8%	-	-	-	-
Households	3 881	2.2%	3 120	1.8%	3 088	1.8%	163 201	94.2%	173 290	81.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 572**	**3.6%**	**5 530**	**2.6%**	**4 427**	**2.1%**	**194 872**	**91.7%**	**212 402**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	55	100.0%	-	-	-	-	-	-	55	100.0%
Total	**55**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**55**	**100.0%**

Contact Details

Municipal Manager	Mr Ronald Ntokozo Hlongwa	035 874 5506
Financial Manager	Ms Sthembile Msibi	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**276 689**	**109 034**	**39.4%**	**109 034**	**39.4%**	**91 599**	**36.6%**	**19.0%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	470	117	25.0%	117	25.0%	117	26.9%	-
Sale of Goods and Rendering of Services	342	2	.5%	2	.5%	6	5.8%	(71.7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 784	2 654	34.1%	2 654	34.1%	1 236	57.6%	114.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	433	118	27.3%	118	27.3%	104	25.5%	13.6%
Licence and permits	2 702	726	26.9%	726	26.9%	730	25.5%	(.6%)
Operational Revenue	688	299	43.4%	299	43.4%	218	83.2%	37.0%
Non-Exchange Revenue								
Property rates	25 102	5 977	23.8%	5 977	23.8%	5 734	27.3%	4.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	808	318	39.3%	318	39.3%	1	-	61 589.3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	238 168	98 824	41.5%	98 824	41.5%	83 452	37.7%	18.4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	193	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**245 314**	**48 985**	**20.0%**	**48 985**	**20.0%**	**38 833**	**16.6%**	**26.1%**
Employee related costs	95 594	20 499	21.4%	20 499	21.4%	17 556	20.7%	16.8%
Remuneration of councillors	15 449	3 577	23.2%	3 577	23.2%	3 527	21.8%	1.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	3 111	-	-	-	-	42	1.8%	(100.0%)
Debt impairment	4 339	-	-	-	-	-	-	-
Depreciation and amortisation	21 532	7 309	33.9%	7 309	33.9%	-	-	(100.0%)
Interest	995	0	-	0	-	0	-	(8.6%)
Contracted services	48 266	9 811	20.3%	9 811	20.3%	6 602	15.6%	48.6%
Transfers and subsidies	17 839	325	1.8%	325	1.8%	3 319	30.2%	(90.2%)
Irrecoverable debts written off	(4 339)	-	-	-	-	22	-	(100.0%)
Operational costs	42 528	7 464	17.5%	7 464	17.5%	7 765	16.6%	(3.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**31 375**	**60 049**		**60 049**		**52 766**		
Transfers and subsidies - capital (monetary allocations)	52 375	10 476	20.0%	10 476	20.0%	4 179	9.5%	150.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	71	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**83 750**	**70 525**		**70 525**		**57 016**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**83 750**	**70 525**		**70 525**		**57 016**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**83 750**	**70 525**		**70 525**		**57 016**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**83 750**	**70 525**		**70 525**		**57 016**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**58 829**	**3 639**	**6.2%**	**3 639**	**6.2%**	**12 799**	**24.8%**	**(71.6%)**
National Government	41 630	3 307	7.9%	3 307	7.9%	11 311	34.0%	(70.8%)
Provincial Government	3 913	-	-	-	-	1 304	27.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 543**	**3 307**	**7.3%**	**3 307**	**7.3%**	**12 615**	**33.1%**	**(73.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	13 286	332	2.5%	332	2.5%	184	1.4%	80.9%
Capital Expenditure Functional	**58 959**	**3 639**	**6.2%**	**3 639**	**6.2%**	**12 799**	**24.8%**	**(71.6%)**
Municipal governance and administration	**12 756**	**332**	**2.6%**	**332**	**2.6%**	**184**	**1.9%**	**80.9%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	12 756	332	2.6%	332	2.6%	184	1.9%	80.9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**7 261**	**-**	**-**	**-**	**-**	**797**	**8.6%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	797	9.6%	(100.0%)
Sport And Recreation	6 957	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	304	-	-	-	-	-	-	-
Economic and Environmental Services	**34 674**	**3 307**	**9.5%**	**3 307**	**9.5%**	**10 515**	**33.3%**	**(68.5%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	34 674	3 307	9.5%	3 307	9.5%	10 515	33.3%	(68.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**356**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	356	-	-	-	-	-	-	-
Other	**3 913**	**-**	**-**	**-**	**-**	**1 304**	**200.6%**	**(100.0%)**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**324 033**	**138 848**	**42.9%**	**138 848**	**42.9%**	**120 230**	**40.9%**	**15.5%**
Property rates	**20 117**	**493**	**2.5%**	**493**	**2.5%**	**4 684**	**22.3%**	**(89.5%)**
Service charges	470	49	10.5%	49	10.5%	100	32.6%	(50.6%)
Other revenue	**5 120**	**117 034**	**2 285.9%**	**117 034**	**2 285.9%**	**87 954**	**1 802.6%**	**33.1%**
Transfers and Subsidies - Operational	238 168	2 359	1.0%	2 359	1.0%	3 344	1.5%	(29.5%)
Transfers and Subsidies - Capital	52 375	17 900	34.2%	17 900	34.2%	24 000	54.8%	(25.4%)
Interest	7 784	1 013	13.0%	1 013	13.0%	148	6.9%	583.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(215 131)**	**(42 404)**	**19.7%**	**(42 404)**	**19.7%**	**(64 109)**	**31.2%**	**(33.9%)**
Suppliers and employees	(214 125)	(42 404)	19.8%	(42 404)	19.8%	(64 109)	31.3%	(33.9%)
Finance charges	(6)	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**108 902**	**96 444**	**88.6%**	**96 444**	**88.6%**	**56 121**	**63.9%**	**71.9%**
Cash Flow from Investing Activities								
Receipts	**683**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	683	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(67 653)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(67 653)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(66 970)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**41 932**	**96 444**	**230.0%**	**96 444**	**230.0%**	**56 121**	**136.3%**	**71.9%**
Cash/cash equivalents at the year begin:	119 906	(11)	-	(11)	-	(1)	-	1 122.2%
Cash/cash equivalents at the year end:	**161 838**	**96 459**	**59.6%**	**96 459**	**59.6%**	**56 043**	**39.0%**	**72.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(502)	(.7%)	(0)	-	1 415	2.0%	69 795	98.7%	70 708	107.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	77	17.4%	-	-	17	3.8%	347	78.8%	441	.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	10.6%	(0)	(.1%)	36	4.8%	634	84.7%	748	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 036	100.0%	7 036	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(13 192)	100.0%	(13 192)	(20.1%)	-	-	-	-
Total By Income Source	**(346)**	**(.5%)**	**(0)**	**-**	**1 469**	**2.2%**	**64 620**	**98.3%**	**65 741**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(1 443)	(4.4%)	-	-	1 001	3.1%	32 993	101.4%	32 551	49.5%	-	-	-	-
Commercial	1 164	3.6%	(0)	-	424	1.3%	30 805	95.1%	32 393	49.3%	-	-	-	-
Households	(148)	(62.2%)	-	-	4	1.7%	382	160.5%	238	.4%	-	-	-	-
Other	80	14.3%	(0)	-	39	7.0%	440	78.7%	560	.9%	-	-	-	-
Total By Customer Group	**(346)**	**(.5%)**	**(0)**	**-**	**1 469**	**2.2%**	**64 620**	**98.3%**	**65 741**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	(0)	100.0%	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	844	1 413.8%	35	59.3%	(705)	(1 181.1%)	(115)	(191.9%)	60	3.6%
Auditor-General	-	-	-	-	-	-	(215)	100.0%	(215)	(13.0%)
Other	1 310	72.3%	126	6.9%	(1 775)	(98.0%)	2 151	118.7%	1 812	109.4%
Total	**2 153**	**130.0%**	**161**	**9.7%**	**(2 480)**	**(149.7%)**	**1 821**	**110.0%**	**1 656**	**100.0%**

Contact Details

Municipal Manager	Mr Nkosinathi Phumlani Emmuel Myeni	035 592 0680
Financial Manager	Mrs Nozipho Princess Mkhabela	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**318 514**	**123 222**	**38.7%**	**123 222**	**38.7%**	**109 393**	**36.7%**	**12.6%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 168	1 058	25.4%	1 058	25.4%	978	27.8%	8.2%
Sale of Goods and Rendering of Services	286	71	24.7%	71	24.7%	132	43.4%	(46.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 100	433	8.5%	433	8.5%	366	-	18.2%
Interest earned from Current and Non Current Assets	3 693	1 428	38.7%	1 428	38.7%	1 398	39.4%	2.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 383	881	26.0%	881	26.0%	830	23.7%	6.2%
Licence and permits	2 030	62	3.1%	62	3.1%	70	4.9%	(10.9%)
Operational Revenue	430	243	56.5%	243	56.5%	177	16.6%	37.3%
Non-Exchange Revenue								
Property rates	38 855	9 688	24.9%	9 688	24.9%	8 105	24.3%	19.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	229	38.2%	229	38.2%	243	121.6%	(5.7%)
Licences or permits	-	273	-	273	-	265	-	3.2%
Transfer and subsidies - Operational	259 969	108 236	41.6%	108 236	41.6%	96 207	39.3%	12.5%
Interest	-	620	-	620	-	622	9.0%	(.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**310 512**	**91 510**	**29.5%**	**91 510**	**29.5%**	**76 330**	**26.6%**	**19.9%**
Employee related costs	135 435	36 230	26.8%	36 230	26.8%	29 528	23.3%	22.7%
Remuneration of councillors	17 997	4 324	24.0%	4 324	24.0%	4 161	24.3%	3.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	300	81	27.1%	81	27.1%	243	152.0%	(66.6%)
Debt impairment	18 539	-	-	-	-	-	-	-
Depreciation and amortisation	26 000	8 369	32.2%	8 369	32.2%	6 763	32.2%	23.7%
Interest	-	-	-	-	-	0	-	(100.0%)
Contracted services	29 247	8 052	27.5%	8 052	27.5%	6 788	23.8%	18.6%
Transfers and subsidies	10 380	6 206	59.8%	6 206	59.8%	3 993	16.4%	55.4%
Irrecoverable debts written off	5 100	2 578	50.6%	2 578	50.6%	2 676	12.4%	(3.6%)
Operational costs	67 513	25 669	38.0%	25 669	38.0%	22 178	46.9%	15.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 002**	**31 712**		**31 712**		**33 063**		
Transfers and subsidies - capital (monetary allocations)	44 165	17 805	40.3%	17 805	40.3%	12 360	29.2%	44.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**52 167**	**49 517**		**49 517**		**45 423**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**52 167**	**49 517**		**49 517**		**45 423**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**52 167**	**49 517**		**49 517**		**45 423**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**52 167**	**49 517**		**49 517**		**45 423**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**44 865**	**12 195**	**27.2%**	**12 195**	**27.2%**	**14 467**	**34.2%**	**(15.7%)**
National Government	36 484	11 808	32.4%	11 808	32.4%	12 766	34.3%	(7.5%)
Provincial Government	-	170	-	170	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 484**	**11 978**	**32.8%**	**11 978**	**32.8%**	**12 766**	**34.3%**	**(6.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 381	217	2.6%	217	2.6%	1 701	33.2%	(87.2%)
Capital Expenditure Functional	**44 865**	**12 195**	**27.2%**	**12 195**	**27.2%**	**14 467**	**34.2%**	**(15.7%)**
Municipal governance and administration	**2 174**	**29**	**1.3%**	**29**	**1.3%**	**8**	**1.7%**	**262.5%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 174	29	1.3%	29	1.3%	8	1.7%	262.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 786**	**3 311**	**30.7%**	**3 311**	**30.7%**	**8 465**	**54.3%**	**(60.9%)**
Community and Social Services	870	67	7.7%	67	7.7%	3 323	117.9%	(98.0%)
Sport And Recreation	9 619	3 244	33.7%	3 244	33.7%	5 142	40.2%	(36.9%)
Public Safety	298	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 523**	**8 157**	**36.2%**	**8 157**	**36.2%**	**5 994**	**22.8%**	**36.1%**
Planning and Development	9 240	2 122	23.0%	2 122	23.0%	2 214	11.4%	(4.1%)
Road Transport	13 283	6 035	45.4%	6 035	45.4%	3 780	55.0%	59.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**9 330**	**528**	**5.7%**	**528**	**5.7%**	**-**	**-**	**(100.0%)**
Energy sources	870	188	21.6%	188	21.6%	-	-	(100.0%)
Water Management	7 821	340	4.3%	340	4.3%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	640	-	-	-	-	-	-	-
Other	**52**	**170**	**326.1%**	**170**	**326.1%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**377 449**	**33 041**	**8.8%**	**33 041**	**8.8%**	**63 716**	**19.6%**	**(48.1%)**
Property rates	**29 060**	**(10 127)**	**(34.8%)**	**(10 127)**	**(34.8%)**	**-**	**-**	**(100.0%)**
Service charges	2 000	(330)	(16.5%)	(330)	(16.5%)	-	-	(100.0%)
Other revenue	**20 734**	**(1 371)**	**(6.6%)**	**(1 371)**	**(6.6%)**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	260 069	45 814	17.6%	45 814	17.6%	63 716	25.4%	(28.1%)
Transfers and Subsidies - Capital	61 894	-	-	-	-	-	-	-
Interest	3 693	(945)	(25.6%)	(945)	(25.6%)	1	-	(125 103.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(274 277)**	**(78 208)**	**28.5%**	**(78 208)**	**28.5%**	**(58 795)**	**23.3%**	**33.0%**
Suppliers and employees	(273 027)	(78 208)	28.6%	(78 208)	28.6%	(58 795)	23.3%	33.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1 250)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**103 171**	**(45 166)**	**(43.8%)**	**(45 166)**	**(43.8%)**	**4 921**	**6.7%**	**(1 017.8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(51 595)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(51 595)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(51 595)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**51 576**	**(45 166)**	**(87.6%)**	**(45 166)**	**(87.6%)**	**4 921**	**14.3%**	**(1 017.8%)**
Cash/cash equivalents at the year begin:	48 025	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**99 602**	**(37 308)**	**(37.5%)**	**(37 308)**	**(37.5%)**	**4 921**	**4.9%**	**(858.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 532	4.1%	(3 436)	(5.5%)	3 281	5.3%	59 887	96.2%	62 264	49.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	655	3.8%	(2)	-	242	1.4%	16 356	94.8%	17 251	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	100	21.1%	-	-	38	8.0%	338	71.0%	477	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(233)	100.0%	(233)	(.2%)	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 261	2.7%	-	-	332	.7%	45 168	96.6%	46 761	37.0%	-	-	-	-
Total By Income Source	**4 548**	**3.6%**	**(3 438)**	**(2.7%)**	**3 893**	**3.1%**	**121 517**	**96.0%**	**126 520**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	488	1.2%	(3 406)	(8.1%)	2 439	5.8%	42 498	101.1%	42 018	33.2%	-	-	-	-
Commercial	2 281	8.2%	(3)	-	432	1.5%	25 146	90.3%	27 856	22.0%	-	-	-	-
Households	1 250	2.4%	(1)	-	455	.9%	50 244	96.7%	51 947	41.1%	-	-	-	-
Other	530	11.3%	(28)	(.6%)	568	12.1%	3 629	77.2%	4 699	3.7%	-	-	-	-
Total By Customer Group	**4 548**	**3.6%**	**(3 438)**	**(2.7%)**	**3 893**	**3.1%**	**121 517**	**96.0%**	**126 520**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13	26.0%	-	-	6	12.3%	30	61.8%	48	10.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(180)	(43.0%)	211	50.5%	-	-	387	92.5%	418	89.7%
Total	**(167)**	**(35.9%)**	**211**	**45.3%**	**6**	**1.3%**	**417**	**89.3%**	**466**	**100.0%**

Contact Details

Municipal Manager	Mr Joconia Agripa Mngomezulu	035 572 1292
Financial Manager	Mr Vusi Innocent Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**337 008**	**133 552**	**39.6%**	**133 552**	**39.6%**	**117 777**	**35.6%**	**13.4%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	7 999	1 433	17.9%	1 433	17.9%	1 438	25.1%	(.4%)
Sale of Goods and Rendering of Services	472	63	13.3%	63	13.3%	67	12.3%	(5.8%)
Agency services	-	48	-	48	-	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 854	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 600	857	53.5%	857	53.5%	386	24.1%	122.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	350	51	14.6%	51	14.6%	59	11.6%	(13.1%)
Licence and permits	3 323	699	21.0%	699	21.0%	510	14.6%	37.3%
Operational Revenue	67	-	-	-	-	1 288	-	(100.0%)
Non-Exchange Revenue								
Property rates	52 205	23 479	45.0%	23 479	45.0%	22 417	33.5%	4.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 545	394	25.5%	394	25.5%	267	12.6%	47.6%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 459	101 514	41.4%	101 514	41.4%	85 551	37.6%	18.7%
Interest	20 133	5 014	24.9%	5 014	24.9%	5 795	25.6%	(13.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**291 382**	**62 956**	**21.6%**	**62 956**	**21.6%**	**67 598**	**22.8%**	**(6.9%)**
Employee related costs	124 684	31 579	25.3%	31 579	25.3%	29 861	28.1%	5.8%
Remuneration of councillors	18 524	4 308	23.3%	4 308	23.3%	4 595	23.4%	(6.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	17 450	459	2.6%	459	2.6%	2 550	14.5%	(82.0%)
Debt impairment	11 411	-	-	-	-	-	-	-
Depreciation and amortisation	29 823	7 400	24.8%	7 400	24.8%	4 855	16.1%	52.4%
Interest	1 000	-	-	-	-	-	-	-
Contracted services	59 699	9 276	15.5%	9 276	15.5%	19 037	23.9%	(51.3%)
Transfers and subsidies	80	-	-	-	-	-	-	-
Irrecoverable debts written off	1 268	2 627	207.2%	2 627	207.2%	812	6.5%	223.5%
Operational costs	27 443	7 307	26.6%	7 307	26.6%	5 888	20.2%	24.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**45 626**	**70 597**		**70 597**		**50 179**		
Transfers and subsidies - capital (monetary allocations)	47 975	16 027	33.4%	16 027	33.4%	19 356	47.7%	(17.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**93 601**	**86 623**		**86 623**		**69 535**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**93 601**	**86 623**		**86 623**		**69 535**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**93 601**	**86 623**		**86 623**		**69 535**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**93 601**	**86 623**		**86 623**		**69 535**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**47 556**	**8 326**	**17.5%**	**8 326**	**17.5%**	**13 227**	**24.4%**	**(37.0%)**
National Government	37 456	7 424	19.8%	7 424	19.8%	6 461	19.0%	14.9%
Provincial Government	4 261	539	12.7%	539	12.7%	6 578	101.2%	(91.8%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41 717**	**7 963**	**19.1%**	**7 963**	**19.1%**	**13 039**	**32.1%**	**(38.9%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5 839	363	6.2%	363	6.2%	188	1.4%	93.2%
Capital Expenditure Functional	**47 556**	**8 326**	**17.5%**	**8 326**	**17.5%**	**13 227**	**24.4%**	**(37.0%)**
Municipal governance and administration	**2 572**	**363**	**14.1%**	**363**	**14.1%**	**348**	**2.5%**	**4.3%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 572	363	14.1%	363	14.1%	348	2.7%	4.3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**14 300**	**4 086**	**28.6%**	**4 086**	**28.6%**	**1 471**	**13.3%**	**177.7%**
Community and Social Services	13 635	4 086	30.0%	4 086	30.0%	1 471	15.2%	177.7%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	665	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 582**	**3 877**	**12.7%**	**3 877**	**12.7%**	**11 408**	**42.9%**	**(66.0%)**
Planning and Development	5 109	340	6.7%	340	6.7%	4 367	54.6%	(92.2%)
Road Transport	25 474	3 538	13.9%	3 538	13.9%	7 041	37.9%	(49.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**102**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	102	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**369 008**	**48**	**-**	**48**	**-**	**-**	**-**	**(100.0%)**
Property rates	**44 281**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	7 359	-	-	-	-	-	-	-
Other revenue	**21 205**	**48**	**.2%**	**48**	**.2%**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	246 589	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	47 975	-	-	-	-	-	-	-
Interest	1 600	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(255 261)**	**-**	**-**	**-**	**-**	**(6 051)**	**2.3%**	**(100.0%)**
Suppliers and employees	(255 182)	-	-	-	-	(6 011)	2.3%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(80)	-	-	-	-	(40)	-	(100.0%)
Net Cash from/(used) Operating Activities	**113 747**	**48**	**-**	**48**	**-**	**(6 051)**	**(7.0%)**	**(100.8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(54 690)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(54 690)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(54 690)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**59 057**	**48**	**.1%**	**48**	**.1%**	**(6 051)**	**(19.6%)**	**(100.8%)**
Cash/cash equivalents at the year begin:	6 642	(314)	(4.7%)	(314)	(4.7%)	4 631	10.9%	(106.8%)
Cash/cash equivalents at the year end:	**65 699**	**(1 033)**	**(1.6%)**	**(1 033)**	**(1.6%)**	**(2 108)**	**(2.9%)**	**(51.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 120	4.7%	(1 005)	(.8%)	12 763	9.9%	111 681	86.2%	129 559	52.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	998	4.8%	(4)	-	436	2.1%	19 265	93.1%	20 696	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	1	47.2%	1	52.8%	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 796	4.1%	(19)	-	1 979	2.1%	87 585	93.8%	93 340	38.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14)	(.8%)	(0)	-	(2)	(.1%)	1 707	101.0%	1 691	.7%	-	-	-	-
Total By Income Source	**10 900**	**4.4%**	**(1 028)**	**(.4%)**	**15 176**	**6.2%**	**220 239**	**89.8%**	**245 287**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 552	3.7%	(488)	(1.2%)	8 497	20.2%	32 399	77.2%	41 960	17.1%	-	-	-	-
Commercial	2 710	7.5%	(236)	(.7%)	1 266	3.5%	32 280	89.6%	36 019	14.7%	-	-	-	-
Households	5 119	3.7%	(285)	(.2%)	2 667	1.9%	130 166	94.6%	137 667	56.1%	-	-	-	-
Other	1 519	5.1%	(19)	(.1%)	2 747	9.3%	25 394	85.7%	29 641	12.1%	-	-	-	-
Total By Customer Group	**10 900**	**4.4%**	**(1 028)**	**(.4%)**	**15 176**	**6.2%**	**220 239**	**89.8%**	**245 287**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(377)	(12.0%)	(415)	(13.2%)	(2 964)	(94.6%)	6 888	219.9%	3 133	24.0%
Auditor-General	643	91.4%	-	-	-	-	61	8.6%	703	5.4%
Other	(5 592)	(60.8%)	(6 106)	(66.4%)	(717)	(7.8%)	21 606	235.1%	9 190	70.6%
Total	**(5 326)**	**(40.9%)**	**(6 521)**	**(50.1%)**	**(3 681)**	**(28.3%)**	**28 555**	**219.2%**	**13 027**	**100.0%**

Contact Details

Municipal Manager	Mr Thamsanqa V. Xulu	035 550 0069
Financial Manager	Ms Babazile Shandu	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**196 504**	**81 240**	**41.3%**	**81 240**	**41.3%**	**75 018**	**35.0%**	**8.3%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	2	-	2	-	15	-	(89.8%)
Service charges - Waste Management	1 890	532	28.2%	532	28.2%	534	29.4%	(.4%)
Sale of Goods and Rendering of Services	753	71	9.4%	71	9.4%	51	6.8%	39.9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 100	2 497	118.9%	2 497	118.9%	1 125	75.0%	122.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	592	73	12.4%	73	12.4%	69	11.6%	6.9%
Licence and permits	2 750	391	14.2%	391	14.2%	395	16.9%	(.8%)
Operational Revenue	-	18	-	18	-	1 547	-	(98.8%)
Non-Exchange Revenue								
Property rates	29 438	14 014	47.6%	14 014	47.6%	15 574	55.0%	(10.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	400	22	5.4%	22	5.4%	21	5.2%	4.0%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	158 381	63 620	40.2%	63 620	40.2%	55 688	31.5%	14.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	200	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**211 946**	**41 423**	**19.5%**	**41 423**	**19.5%**	**41 688**	**19.4%**	**(.6%)**
Employee related costs	92 653	20 517	22.1%	20 517	22.1%	20 251	25.0%	1.3%
Remuneration of councillors	11 164	2 171	19.4%	2 171	19.4%	2 166	30.4%	.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	8 127	-	-	-	-	-	-	-
Depreciation and amortisation	20 600	-	-	-	-	-	-	-
Interest	1 000	-	-	-	-	0	-	(100.0%)
Contracted services	36 705	6 418	17.5%	6 418	17.5%	7 930	24.9%	(19.1%)
Transfers and subsidies	3 147	298	9.5%	298	9.5%	245	9.7%	21.6%
Irrecoverable debts written off	-	6	-	6	-	-	-	(100.0%)
Operational costs	38 550	12 012	31.2%	12 012	31.2%	11 094	19.4%	8.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 442)**	**39 817**		**39 817**		**33 330**		
Transfers and subsidies - capital (monetary allocations)	31 137	4 222	13.6%	4 222	13.6%	3 751	15.7%	12.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**15 695**	**44 039**		**44 039**		**37 082**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**15 695**	**44 039**		**44 039**		**37 082**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15 695**	**44 039**		**44 039**		**37 082**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15 695**	**44 039**		**44 039**		**37 082**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**35 190**	**4 555**	**12.9%**	**4 555**	**12.9%**	**2 499**	**8.8%**	**82.3%**
National Government	26 668	4 154	15.6%	4 154	15.6%	2 099	10.3%	97.9%
Provincial Government	-	-	-	-	-	391	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 668**	**4 154**	**15.6%**	**4 154**	**15.6%**	**2 489**	**12.3%**	**66.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 522	401	4.7%	401	4.7%	10	.1%	4 124.7%
Capital Expenditure Functional	**35 190**	**4 555**	**12.9%**	**4 555**	**12.9%**	**2 499**	**8.8%**	**82.3%**
Municipal governance and administration	**7 304**	**-**	**-**	**-**	**-**	**664**	**13.7%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	7 304	-	-	-	-	664	13.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**22 884**	**3 366**	**14.7%**	**3 366**	**14.7%**	**1 202**	**18.7%**	**180.1%**
Community and Social Services	11 279	2 838	25.2%	2 838	25.2%	811	12.6%	249.9%
Sport And Recreation	9 144	120	1.3%	120	1.3%	391	-	(69.3%)
Public Safety	2 461	408	16.6%	408	16.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 828**	**1 106**	**22.9%**	**1 106**	**22.9%**	**623**	**3.7%**	**77.5%**
Planning and Development	1 739	862	49.6%	862	49.6%	623	3.7%	38.3%
Road Transport	3 089	244	7.9%	244	7.9%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**174**	**83**	**47.7%**	**83**	**47.7%**	**10**	**6.3%**	**773.3%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	174	83	47.7%	83	47.7%	10	6.3%	773.3%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**220 476**	**41 368**	**18.8%**	**41 368**	**18.8%**	**30 678**	**13.2%**	**34.8%**
Property rates	**20 607**	**(925)**	**(4.5%)**	**(925)**	**(4.5%)**	**-**	**-**	**(100.0%)**
Service charges	1 323	(41)	(3.1%)	(41)	(3.1%)	-	-	(100.0%)
Other revenue	**4 329**	**(53 159)**	**(1 228.1%)**	**(53 159)**	**(1 228.1%)**	**53 000**	**1 214.5%**	**(200.3%)**
Transfers and Subsidies - Operational	160 981	54 945	34.1%	54 945	34.1%	128	.1%	42 712.4%
Transfers and Subsidies - Capital	31 137	41 500	133.3%	41 500	133.3%	(22 450)	(91.8%)	(284.9%)
Interest	2 100	(951)	(45.3%)	(951)	(45.3%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(195 451)**	**(21 588)**	**11.0%**	**(21 588)**	**11.0%**	**1 241**	**(.6%)**	**(1 839.7%)**
Suppliers and employees	(189 505)	(21 588)	11.4%	(21 588)	11.4%	2 274	(1.2%)	(1 049.3%)
Finance charges	(200)	-	-	-	-	-	-	-
Transfers and grants	(5 747)	-	-	-	-	(1 033)	10.4%	(100.0%)
Net Cash from/(used) Operating Activities	**25 024**	**19 780**	**79.0%**	**19 780**	**79.0%**	**31 919**	**85.3%**	**(38.0%)**
Cash Flow from Investing Activities								
Receipts	**(17 107)**	**20 107**	**(117.5%)**	**20 107**	**(117.5%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	3 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(20 107)	20 107	(100.0%)	20 107	(100.0%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(40 469)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(40 469)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(57 576)**	**20 107**	**(34.9%)**	**20 107**	**(34.9%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(32 551)**	**39 887**	**(122.5%)**	**39 887**	**(122.5%)**	**31 919**	**(238.6%)**	**25.0%**
Cash/cash equivalents at the year begin:	69 141	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**36 590**	**137 006**	**374.4%**	**137 006**	**374.4%**	**31 919**	**81.6%**	**329.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 376	5.1%	(18)	-	9 200	19.7%	35 039	75.2%	46 596	67.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	381	2.3%	14	.1%	171	1.0%	15 884	96.6%	16 449	23.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	39	100.0%	39	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 682	100.0%	5 682	8.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Total By Income Source	**2 757**	**4.0%**	**(5)**	**-**	**9 370**	**13.6%**	**56 643**	**82.4%**	**68 766**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 335	5.6%	(26)	(.1%)	7 853	33.2%	14 520	61.3%	23 682	34.4%	-	-	-	-
Commercial	686	4.6%	(4)	-	657	4.4%	13 692	91.1%	15 031	21.9%	-	-	-	-
Households	668	2.4%	25	.1%	621	2.2%	26 905	95.3%	28 219	41.0%	-	-	-	-
Other	68	3.7%	0	-	240	13.1%	1 525	83.2%	1 834	2.7%	-	-	-	-
Total By Customer Group	**2 757**	**4.0%**	**(5)**	**-**	**9 370**	**13.6%**	**56 643**	**82.4%**	**68 766**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 427)	(502.1%)	(1 182)	(244.4%)	2 220	459.2%	1 872	387.3%	483	33.2%
Auditor-General	273	100.0%	-	-	-	-	-	-	273	18.8%
Other	(948)	(135.5%)	1 817	259.8%	(12)	(1.7%)	(158)	(22.6%)	699	48.0%
Total	**(3 102)**	**(213.0%)**	**635**	**43.6%**	**2 208**	**151.6%**	**1 714**	**117.7%**	**1 456**	**100.0%**

Contact Details

Municipal Manager	Dr Vusumuzi Joseph Mthembu	035 838 8500
Financial Manager	Mr Jabulani Million Nkosi	035 838 8510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**671 896**	**273 393**	**40.7%**	**273 393**	**40.7%**	**244 646**	**39.5%**	**11.8%**
Exchange Revenue								
Service charges - Electricity	6 409	1 064	16.6%	1 064	16.6%	557	13.2%	90.9%
Service charges - Water	34 886	10 452	30.0%	10 452	30.0%	6 181	19.9%	69.1%
Service charges - Waste Water Management	455	120	26.3%	120	26.3%	64	14.7%	86.8%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	189	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 760	4 503	28.6%	4 503	28.6%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	7 363	6 796	92.3%	6 796	92.3%	1 264	21.4%	437.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	264	44	16.9%	44	16.9%	21	7.4%	114.4%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	318	-	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	606 570	248 014	40.9%	248 014	40.9%	236 241	42.1%	5.0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 400	-	2 400	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**675 136**	**130 645**	**19.4%**	**130 645**	**19.4%**	**51 351**	**8.2%**	**154.4%**
Employee related costs	219 697	59 470	27.1%	59 470	27.1%	30 389	14.1%	95.7%
Remuneration of councillors	9 944	2 785	28.0%	2 785	28.0%	1 152	12.2%	141.7%
Bulk purchases - electricity	30 055	8 703	29.0%	8 703	29.0%	1 694	5.6%	413.9%
Inventory consumed	106 173	11 023	10.4%	11 023	10.4%	-	-	(100.0%)
Debt impairment	30 859	-	-	-	-	-	-	-
Depreciation and amortisation	53 922	-	-	-	-	-	-	-
Interest	1 743	-	-	-	-	260	50.9%	(100.0%)
Contracted services	100 007	15 694	15.7%	15 694	15.7%	2 198	2.5%	614.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	122 736	32 970	26.9%	32 970	26.9%	15 658	16.5%	110.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 240)**	**142 748**		**142 748**		**193 295**		
Transfers and subsidies - capital (monetary allocations)	247 722	42 891	17.3%	42 891	17.3%	28 500	9.1%	50.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**244 482**	**185 639**		**185 639**		**221 795**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**244 482**	**185 639**		**185 639**		**221 795**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**244 482**	**185 639**		**185 639**		**221 795**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	3 240	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**247 722**	**185 639**		**185 639**		**221 795**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**233 671**	**40 602**	**17.4%**	**40 602**	**17.4%**	**14 260**	**5.2%**	**184.7%**
National Government	232 802	40 602	17.4%	40 602	17.4%	14 260	5.6%	184.7%
Provincial Government	870	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**233 671**	**40 602**	**17.4%**	**40 602**	**17.4%**	**14 260**	**5.2%**	**184.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**233 671**	**40 602**	**17.4%**	**40 602**	**17.4%**	**14 260**	**5.2%**	**184.7%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**870**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	870	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**232 802**	**40 602**	**17.4%**	**40 602**	**17.4%**	**14 260**	**5.6%**	**184.7%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	173 300	37 425	21.6%	37 425	21.6%	3 014	1.9%	1 141.7%
Waste Water Management	59 502	3 177	5.3%	3 177	5.3%	11 246	11.4%	(71.7%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**963 463**	**43 755**	**4.5%**	**43 755**	**4.5%**	**215 313**	**23.7%**	**(79.7%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	19 487	6 462	33.2%	6 462	33.2%	2 228	8.5%	190.0%
Other revenue	**82 321**	**31 469**	**38.2%**	**31 469**	**38.2%**	**523**	**14.1%**	**5 918.8%**
Transfers and Subsidies - Operational	606 570	5 518	.9%	5 518	.9%	211 777	37.7%	(97.4%)
Transfers and Subsidies - Capital	247 722	-	-	-	-	-	-	-
Interest	7 363	306	4.2%	306	4.2%	785	13.3%	(61.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(639 339)**	**(140 947)**	**22.0%**	**(140 947)**	**22.0%**	**(145 743)**	**24.0%**	**(3.3%)**
Suppliers and employees	(639 339)	(140 947)	22.0%	(140 947)	22.0%	(145 743)	24.0%	(3.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**324 124**	**(97 192)**	**(30.0%)**	**(97 192)**	**(30.0%)**	**69 570**	**23.0%**	**(239.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(268 722)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(268 722)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(268 722)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**55 403**	**(97 192)**	**(175.4%)**	**(97 192)**	**(175.4%)**	**69 570**	**(665.0%)**	**(239.7%)**
Cash/cash equivalents at the year begin:	174 618	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**230 020**	**43 549**	**18.9%**	**43 549**	**18.9%**	**69 570**	**37.2%**	**(37.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 088	4.8%	(78)	(.1%)	2 292	1.5%	139 237	93.7%	148 539	61.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	547	4.3%	(1)	-	108	.8%	12 191	94.9%	12 845	5.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(25)	(.1%)	(1)	-	16	.1%	29 155	100.0%	29 145	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 974	6.0%	-	-	1 371	2.8%	45 354	91.3%	49 700	20.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	1.1%	-	-	-	-	(248)	98.9%	(251)	(.1%)	-	-	-	-
Total By Income Source	**10 582**	**4.4%**	**(81)**	**-**	**3 787**	**1.6%**	**225 690**	**94.0%**	**239 979**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 884	10.6%	(77)	(.3%)	464	1.7%	23 817	87.9%	27 088	11.3%	-	-	-	-
Commercial	3 585	4.8%	(1)	-	1 290	1.7%	70 534	93.5%	75 407	31.4%	-	-	-	-
Households	3 952	3.0%	(3)	-	1 997	1.5%	126 915	95.5%	132 862	55.4%	-	-	-	-
Other	161	3.5%	-	-	36	.8%	4 425	95.7%	4 622	1.9%	-	-	-	-
Total By Customer Group	**10 582**	**4.4%**	**(81)**	**-**	**3 787**	**1.6%**	**225 690**	**94.0%**	**239 979**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	17 525	100.0%	17 525	11.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	(530)	100.0%	-	-	-	-	-	-	(530)	(.3%)
Trade Creditors	(918)	(.7%)	11 988	9.0%	(28)	-	121 900	91.7%	132 942	86.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(5 127)	(163.2%)	687	21.9%	(60)	(1.9%)	7 641	243.2%	3 142	2.1%
Total	**(6 575)**	**(4.3%)**	**12 675**	**8.3%**	**(88)**	**(.1%)**	**147 066**	**96.1%**	**153 079**	**100.0%**

Contact Details

Municipal Manager	Mr Wilfred Musakawukhethi Nxumalo	035 573 8615
Financial Manager	Mr Sipho Ndabandaba	035 573 8696

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**223 196**	**83 924**	**37.6%**	**83 924**	**37.6%**	**70 808**	**33.7%**	**18.5%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	707	165	23.4%	165	23.4%	165	21.5%	.1%
Sale of Goods and Rendering of Services	83	13	15.0%	13	15.0%	26	33.8%	(51.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 327	1 597	68.6%	1 597	68.6%	601	31.4%	165.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	711	48	6.7%	48	6.7%	80	9.2%	(40.6%)
Licence and permits	-	0	-	0	-	1	-	(9.5%)
Operational Revenue	146	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	30 098	4 455	14.8%	4 455	14.8%	3 303	11.0%	34.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	480	21	4.5%	21	4.5%	9	2.0%	133.4%
Licences or permits	451	59	13.2%	59	13.2%	-	-	(100.0%)
Transfer and subsidies - Operational	186 846	77 281	41.4%	77 281	41.4%	66 368	38.1%	16.4%
Interest	1 348	284	21.1%	284	21.1%	256	-	11.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**222 246**	**51 113**	**23.0%**	**51 113**	**23.0%**	**50 706**	**24.3%**	**.8%**
Employee related costs	90 855	19 789	21.8%	19 789	21.8%	19 557	23.4%	1.2%
Remuneration of councillors	13 457	3 272	24.3%	3 272	24.3%	3 217	24.8%	1.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 099	445	40.5%	445	40.5%	112	6.5%	296.6%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 603	-	-	-	-	4 051	22.1%	(100.0%)
Interest	357	-	-	-	-	0	.1%	(100.0%)
Contracted services	47 430	13 251	27.9%	13 251	27.9%	13 790	29.0%	(3.9%)
Transfers and subsidies	2 420	806	33.3%	806	33.3%	649	23.4%	24.3%
Irrecoverable debts written off	1 577	-	-	-	-	-	-	-
Operational costs	41 446	13 551	32.7%	13 551	32.7%	9 329	23.9%	45.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**950**	**32 811**		**32 811**		**20 102**		
Transfers and subsidies - capital (monetary allocations)	32 127	6 997	21.8%	6 997	21.8%	12 112	43.2%	(42.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 077**	**39 808**		**39 808**		**32 214**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**33 077**	**39 808**		**39 808**		**32 214**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 077**	**39 808**		**39 808**		**32 214**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 077**	**39 808**		**39 808**		**32 214**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**40 311**	**10 495**	**26.0%**	**10 495**	**26.0%**	**10 550**	**32.5%**	**(.5%)**
National Government	25 328	9 519	37.6%	9 519	37.6%	9 067	37.2%	5.0%
Provincial Government	2 609	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 937**	**9 519**	**34.1%**	**9 519**	**34.1%**	**9 067**	**37.2%**	**5.0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	12 374	975	7.9%	975	7.9%	1 482	18.3%	(34.2%)
Capital Expenditure Functional	**40 311**	**10 495**	**26.0%**	**10 495**	**26.0%**	**10 550**	**32.5%**	**(.5%)**
Municipal governance and administration	**9 035**	**821**	**9.1%**	**821**	**9.1%**	**1 449**	**23.6%**	**(43.4%)**
Executive and Council	160	44	27.5%	44	27.5%	17	6.4%	151.4%
Finance and administration	8 875	777	8.8%	777	8.8%	1 432	24.4%	(45.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**13 807**	**1 700**	**12.3%**	**1 700**	**12.3%**	**1 537**	**44.5%**	**10.6%**
Community and Social Services	12 989	1 427	11.0%	1 427	11.0%	1 537	53.5%	(7.1%)
Sport And Recreation	435	273	62.8%	273	62.8%	-	-	(100.0%)
Public Safety	383	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 978**	**7 915**	**46.6%**	**7 915**	**46.6%**	**7 531**	**33.7%**	**5.1%**
Planning and Development	2 087	643	30.8%	643	30.8%	4	-	16 464.0%
Road Transport	14 891	7 272	48.8%	7 272	48.8%	7 527	33.7%	(3.4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**491**	**59**	**12.0%**	**59**	**12.0%**	**33**	**6.1%**	**77.5%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	491	59	12.0%	59	12.0%	33	6.1%	77.5%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**263 255**	**(17 288)**	**(6.6%)**	**(17 288)**	**(6.6%)**	**-**	**-**	**(100.0%)**
Property rates	**24 621**	**(2 711)**	**(11.0%)**	**(2 711)**	**(11.0%)**	**-**	**-**	**(100.0%)**
Service charges	488	(54)	(11.1%)	(54)	(11.1%)	-	-	(100.0%)
Other revenue	**9 674**	**(72)**	**(.7%)**	**(72)**	**(.7%)**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	196 346	(2 312)	(1.2%)	(2 312)	(1.2%)	-	-	(100.0%)
Transfers and Subsidies - Capital	32 127	(11 000)	(34.2%)	(11 000)	(34.2%)	-	-	(100.0%)
Interest	-	(1 139)	-	(1 139)	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(217 069)**	**1 681**	**(.8%)**	**1 681**	**(.8%)**	**56**	**-**	**2 890.4%**
Suppliers and employees	(205 149)	1 681	(.8%)	1 681	(.8%)	56	-	2 890.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(11 920)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**46 186**	**(15 607)**	**(33.8%)**	**(15 607)**	**(33.8%)**	**56**	**.1%**	**(27 865.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(43 445)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(43 445)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(43 445)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(1 224)**	**(612)**	**50.0%**	**(612)**	**50.0%**	**(612)**	**78.6%**	**-**
Repayment of borrowing	(1 224)	(612)	50.0%	(612)	50.0%	(612)	78.6%	-
Net Cash from/(used) Financing Activities	**(1 224)**	**(612)**	**50.0%**	**(612)**	**50.0%**	**(612)**	**78.6%**	**-**
Net Increase/(Decrease) in cash held	**1 517**	**(16 219)**	**(1 068.9%)**	**(16 219)**	**(1 068.9%)**	**(556)**	**(6.4%)**	**2 818.9%**
Cash/cash equivalents at the year begin:	21 761	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**23 278**	**(16 219)**	**(69.7%)**	**(16 219)**	**(69.7%)**	**(556)**	**(1.9%)**	**2 818.9%**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 903	19.5%	(17)	(.1%)	934	6.3%	11 028	74.3%	14 848	73.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	94	10.6%	-	-	27	3.0%	765	86.3%	885	4.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100.0%	144	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	176	3.9%	-	-	88	1.9%	4 231	94.1%	4 495	22.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6)	24.8%	(4)	16.6%	(6)	25.3%	(8)	33.4%	(25)	(.1%)	-	-	-	-
Total By Income Source	**3 167**	**15.6%**	**(21)**	**(.1%)**	**1 042**	**5.1%**	**16 159**	**79.4%**	**20 347**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 204	20.1%	(1)	-	553	9.2%	4 235	70.7%	5 991	29.4%	-	-	-	-
Commercial	1 144	13.5%	-	-	199	2.3%	7 163	84.2%	8 507	41.8%	-	-	-	-
Households	258	6.7%	(11)	(.3%)	66	1.7%	3 524	91.8%	3 837	18.9%	-	-	-	-
Other	560	27.8%	(9)	(.4%)	224	11.1%	1 237	61.5%	2 012	9.9%	-	-	-	-
Total By Customer Group	**3 167**	**15.6%**	**(21)**	**(.1%)**	**1 042**	**5.1%**	**16 159**	**79.4%**	**20 347**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 017)	(235.5%)	1 013	234.5%	250	57.8%	186	43.2%	432	45.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(807)	(156.8%)	787	152.8%	340	66.0%	195	37.9%	515	54.4%
Total	**(1 824)**	**(192.7%)**	**1 799**	**190.1%**	**590**	**62.3%**	**382**	**40.3%**	**946**	**100.0%**

Contact Details

Municipal Manager	Mr Langelihle Siphiwokuhle	035 580 1421
Financial Manager	Mr Zakhele Jeffrey Ndlovu	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**4 931 451**	**1 479 474**	**30.0%**	**1 479 474**	**30.0%**	**1 312 780**	**29.4%**	**12.7%**
Exchange Revenue								
Service charges - Electricity	2 150 331	599 679	27.9%	599 679	27.9%	583 953	31.4%	2.7%
Service charges - Water	588 970	156 932	26.6%	156 932	26.6%	152 740	29.9%	2.7%
Service charges - Waste Water Management	119 676	30 376	25.4%	30 376	25.4%	29 689	26.0%	2.3%
Service charges - Waste Management	114 792	29 298	25.5%	29 298	25.5%	26 477	23.2%	10.7%
Sale of Goods and Rendering of Services	12 366	31 989	258.7%	31 989	258.7%	1 908	16.0%	1 576.6%
Agency services	6 365	1 620	25.5%	1 620	25.5%	1 258	20.4%	28.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	64 500	2 709	4.2%	2 709	4.2%	7 909	11.9%	(65.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	850	492	57.9%	492	57.9%	473	57.4%	3.9%
Rental from Fixed Assets	16 074	2 750	17.1%	2 750	17.1%	2 841	43.9%	(3.2%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	8 625	1 766	20.5%	1 766	20.5%	5 426	93.6%	(67.4%)
Non-Exchange Revenue								
Property rates	736 829	230 722	31.3%	230 722	31.3%	197 023	28.9%	17.1%
Surcharges and Taxes	6 332	745	11.8%	745	11.8%	-	-	(100.0%)
Fines, penalties and forfeits	15 754	504	3.2%	504	3.2%	1 554	2.7%	(67.5%)
Licences or permits	3 632	557	15.3%	557	15.3%	619	17.6%	(9.9%)
Transfer and subsidies - Operational	551 827	230 360	41.7%	230 360	41.7%	188 608	37.4%	22.1%
Interest	-	562	-	562	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	534 500	158 412	29.6%	158 412	29.6%	112 302	22.1%	41.1%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**4 937 024**	**1 313 913**	**26.6%**	**1 313 913**	**26.6%**	**1 148 116**	**25.3%**	**14.4%**
Employee related costs	1 212 559	284 541	23.5%	284 541	23.5%	254 383	21.8%	11.9%
Remuneration of councillors	35 510	7 292	20.5%	7 292	20.5%	7 969	21.4%	(8.5%)
Bulk purchases - electricity	1 492 128	408 692	27.4%	408 692	27.4%	390 019	31.0%	4.8%
Inventory consumed	460 979	154 989	33.6%	154 989	33.6%	124 090	22.3%	24.9%
Debt impairment	173 883	41 401	23.8%	41 401	23.8%	43 127	25.0%	(4.0%)
Depreciation and amortisation	320 160	77 893	24.3%	77 893	24.3%	83 275	25.5%	(6.5%)
Interest	130 491	34 340	26.3%	34 340	26.3%	18 402	25.3%	86.6%
Contracted services	409 217	127 255	31.1%	127 255	31.1%	61 765	15.6%	106.0%
Transfers and subsidies	14 759	1 782	12.1%	1 782	12.1%	1 715	12.1%	3.9%
Irrecoverable debts written off	-	9 489	-	9 489	-	-	-	(100.0%)
Operational costs	343 730	82 277	23.9%	82 277	23.9%	84 681	25.8%	(2.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	343 610	83 962	24.4%	83 962	24.4%	78 689	36.6%	6.7%
Surplus/(Deficit)	**(5 573)**	**165 561**		**165 561**		**164 665**		
Transfers and subsidies - capital (monetary allocations)	218 836	71 801	32.8%	71 801	32.8%	22 672	11.1%	216.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**213 263**	**237 362**		**237 362**		**187 337**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**213 263**	**237 362**		**237 362**		**187 337**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**213 263**	**237 362**		**237 362**		**187 337**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**213 263**	**237 362**		**237 362**		**187 337**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**802 941**	**193 901**	**24.1%**	**193 901**	**24.1%**	**208 626**	**25.0%**	**(7.1%)**
National Government	218 836	60 911	27.8%	60 911	27.8%	49 311	25.4%	23.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	2 194	-	2 194	-	-	-	(100.0%)
Transfers recognised - capital	**218 836**	**63 105**	**28.8%**	**63 105**	**28.8%**	**49 311**	**24.0%**	**28.0%**
Borrowing	406 569	89 425	22.0%	89 425	22.0%	110 843	28.4%	(19.3%)
Internally generated funds	177 536	41 372	23.3%	41 372	23.3%	48 472	20.2%	(14.6%)
Capital Expenditure Functional	**802 941**	**193 901**	**24.1%**	**193 901**	**24.1%**	**208 626**	**25.0%**	**(7.1%)**
Municipal governance and administration	**68 791**	**14 850**	**21.6%**	**14 850**	**21.6%**	**37 168**	**71.4%**	**(60.0%)**
Executive and Council	118	-	-	-	-	-	-	-
Finance and administration	68 673	14 850	21.6%	14 850	21.6%	37 168	71.6%	(60.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**107 478**	**18 850**	**17.5%**	**18 850**	**17.5%**	**28 279**	**30.9%**	**(33.3%)**
Community and Social Services	71 074	2 301	3.2%	2 301	3.2%	(0)	-	(23 012 680.0%)
Sport And Recreation	34 620	16 538	47.8%	16 538	47.8%	28 279	67.6%	(41.5%)
Public Safety	1 785	11	.6%	11	.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**155 315**	**14 373**	**9.3%**	**14 373**	**9.3%**	**8 800**	**4.8%**	**63.3%**
Planning and Development	22 127	1 506	6.8%	1 506	6.8%	-	-	(100.0%)
Road Transport	131 940	12 729	9.6%	12 729	9.6%	8 800	6.7%	44.6%
Environmental Protection	1 248	138	11.1%	138	11.1%	-	-	(100.0%)
Trading Services	**465 913**	**145 386**	**31.2%**	**145 386**	**31.2%**	**134 379**	**27.1%**	**8.2%**
Energy sources	125 935	1	-	1	-	3 252	6.3%	(100.0%)
Water Management	202 482	118 165	58.4%	118 165	58.4%	103 361	33.2%	14.3%
Waste Water Management	125 266	25 284	20.2%	25 284	20.2%	27 532	22.6%	(8.2%)
Waste Management	12 230	1 936	15.8%	1 936	15.8%	234	2.0%	728.1%
Other	**5 444**	**442**	**8.1%**	**442**	**8.1%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**4 897 626**	**1 305 523**	**26.7%**	**1 305 523**	**26.7%**	**1 200 197**	**27.2%**	**8.8%**
Property rates	**705 882**	**149 404**	**21.2%**	**149 404**	**21.2%**	**141 872**	**21.7%**	**5.3%**
Service charges	3 265 019	649 385	19.9%	649 385	19.9%	762 491	30.8%	(14.8%)
Other revenue	**91 561**	**188 408**	**205.8%**	**188 408**	**205.8%**	**34 192**	**6.7%**	**451.0%**
Transfers and Subsidies - Operational	551 827	224 154	40.6%	224 154	40.6%	190 772	37.8%	17.5%
Transfers and Subsidies - Capital	218 836	88 000	40.2%	88 000	40.2%	70 869	34.6%	24.2%
Interest	64 500	6 172	9.6%	6 172	9.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(4 111 053)**	**(1 174 551)**	**28.6%**	**(1 174 551)**	**28.6%**	**(1 129 193)**	**29.8%**	**4.0%**
Suppliers and employees	(3 965 804)	(1 174 551)	29.6%	(1 174 551)	29.6%	(1 129 193)	30.3%	4.0%
Finance charges	(130 491)	-	-	-	-	-	-	-
Transfers and grants	(14 759)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**786 573**	**130 972**	**16.7%**	**130 972**	**16.7%**	**71 004**	**11.4%**	**84.5%**
Cash Flow from Investing Activities								
Receipts	**-**	**55 710**	**-**	**55 710**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	55 710	-	55 710	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(923 382)**	**(301 165)**	**32.6%**	**(301 165)**	**32.6%**	**(290 756)**	**34.8%**	**3.6%**
Capital assets	(923 382)	(301 165)	32.6%	(301 165)	32.6%	(290 756)	34.8%	3.6%
Net Cash from/(used) Investing Activities	**(923 382)**	**(245 455)**	**26.6%**	**(245 455)**	**26.6%**	**(290 756)**	**34.8%**	**(15.6%)**
Cash Flow from Financing Activities								
Receipts	**406 569**	**(1 396)**	**(.3%)**	**(1 396)**	**(.3%)**	**(370)**	**(.1%)**	**277.4%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	406 569	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1 396)	-	(1 396)	-	(370)	-	277.4%
Payments	**(148 933)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(148 933)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**257 637**	**(1 396)**	**(.5%)**	**(1 396)**	**(.5%)**	**(370)**	**(.1%)**	**277.4%**
Net Increase/(Decrease) in cash held	**120 827**	**(115 879)**	**(95.9%)**	**(115 879)**	**(95.9%)**	**(220 122)**	**(447.6%)**	**(47.4%)**
Cash/cash equivalents at the year begin:	536 117	486 441	90.7%	486 441	90.7%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**656 944**	**379 230**	**57.7%**	**379 230**	**57.7%**	**464 642**	**60.7%**	**(18.4%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	108 262	100.0%	-	-	-	-	-	-	108 262	68.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	16 158	100.0%	-	-	-	-	-	-	16 158	10.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	13 774	100.0%	-	-	-	-	-	-	13 774	8.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 751	100.0%	-	-	-	-	-	-	20 751	13.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	0	100.0%	-	-	-	-	-	-	0	-
Total	**158 946**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**158 946**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**472 479**	**183 126**	**38.8%**	**183 126**	**38.8%**	**212 167**	**46.5%**	**(13.7%)**
Exchange Revenue								
Service charges - Electricity	92 780	20 687	22.3%	20 687	22.3%	25 391	30.8%	(18.5%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 210	3 923	25.8%	3 923	25.8%	4 041	28.0%	(2.9%)
Sale of Goods and Rendering of Services	1 656	458	27.7%	458	27.7%	388	19.8%	18.2%
Agency services	2 764	660	23.9%	660	23.9%	556	34.2%	18.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	678	-	678	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	7 817	3 123	39.9%	3 123	39.9%	1 874	27.9%	66.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 627	837	51.4%	837	51.4%	492	28.5%	70.1%
Licence and permits	2 535	605	23.9%	605	23.9%	566	37.6%	6.8%
Operational Revenue	263	43	16.4%	43	16.4%	2	.6%	2 482.8%
Non-Exchange Revenue								
Property rates	74 461	47 946	64.4%	47 946	64.4%	86 572	120.5%	(44.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 388	0	-	0	-	1 145	7.2%	(100.0%)
Licences or permits	15	1	7.2%	1	7.2%	0	2.8%	159.5%
Transfer and subsidies - Operational	255 964	102 266	40.0%	102 266	40.0%	91 139	37.8%	12.2%
Interest	-	1 774	-	1 774	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	124	-	124	-	-	-	(100.0%)
Gains on disposal of Assets	3 000	-	-	-	-	-	-	-
Other Gains	7 000	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**521 063**	**125 544**	**24.1%**	**125 544**	**24.1%**	**152 182**	**30.5%**	**(17.5%)**
Employee related costs	186 228	42 727	22.9%	42 727	22.9%	38 979	22.2%	9.6%
Remuneration of councillors	23 930	5 743	24.0%	5 743	24.0%	5 995	26.2%	(4.2%)
Bulk purchases - electricity	87 414	22 547	25.8%	22 547	25.8%	18 905	26.9%	19.3%
Inventory consumed	20 758	3 013	14.5%	3 013	14.5%	2 935	22.2%	2.7%
Debt impairment	8 100	2 025	25.0%	2 025	25.0%	3 800	25.0%	(46.7%)
Depreciation and amortisation	53 630	13 697	25.5%	13 697	25.5%	13 299	25.0%	3.0%
Interest	3 756	64	1.7%	64	1.7%	74	25.7%	(14.4%)
Contracted services	74 186	17 786	24.0%	17 786	24.0%	14 174	15.9%	25.5%
Transfers and subsidies	7 673	1 970	25.7%	1 970	25.7%	443	6.4%	344.5%
Irrecoverable debts written off	-	-	-	-	-	39 892	-	(100.0%)
Operational costs	55 389	15 971	28.8%	15 971	28.8%	13 686	26.0%	16.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(48 584)**	**57 582**		**57 582**		**59 984**		
Transfers and subsidies - capital (monetary allocations)	66 136	6 079	9.2%	6 079	9.2%	6 410	14.7%	(5.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 553**	**63 661**		**63 661**		**66 394**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**17 553**	**63 661**		**63 661**		**66 394**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 553**	**63 661**		**63 661**		**66 394**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 553**	**63 661**		**63 661**		**66 394**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**110 155**	**6 467**	**5.9%**	**6 467**	**5.9%**	**6 231**	**8.9%**	**3.8%**
National Government	63 116	5 244	8.3%	5 244	8.3%	5 938	13.6%	(11.7%)
Provincial Government	3 000	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**66 116**	**5 244**	**7.9%**	**5 244**	**7.9%**	**5 938**	**13.6%**	**(11.7%)**
Borrowing	30 000	-	-	-	-	-	-	-
Internally generated funds	14 038	1 222	8.7%	1 222	8.7%	292	1.1%	318.2%
Capital Expenditure Functional	**110 155**	**6 467**	**5.9%**	**6 467**	**5.9%**	**6 231**	**8.9%**	**3.8%**
Municipal governance and administration	**800**	**59**	**7.4%**	**59**	**7.4%**	**219**	**7.0%**	**(72.9%)**
Executive and Council	400	9	2.2%	9	2.2%	6	2.0%	45.2%
Finance and administration	400	51	12.7%	51	12.7%	213	7.5%	(76.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**38 535**	**3 864**	**10.0%**	**3 864**	**10.0%**	**2 866**	**7.8%**	**34.8%**
Community and Social Services	13 983	2 384	17.0%	2 384	17.0%	73	.5%	3 167.8%
Sport And Recreation	24 453	1 480	6.1%	1 480	6.1%	2 793	14.9%	(47.0%)
Public Safety	100	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 669**	**1 792**	**2.7%**	**1 792**	**2.7%**	**3 145**	**13.4%**	**(43.0%)**
Planning and Development	4 388	-	-	-	-	-	-	-
Road Transport	62 281	1 792	2.9%	1 792	2.9%	3 145	13.9%	(43.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**4 150**	**751**	**18.1%**	**751**	**18.1%**	**-**	**-**	**(100.0%)**
Energy sources	3 500	751	21.5%	751	21.5%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	650	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**516 177**	**178 322**	**34.5%**	**178 322**	**34.5%**	**1 389**	**.3%**	**12 736.9%**
Property rates	**69 759**	**16 310**	**23.4%**	**16 310**	**23.4%**	**631**	**.7%**	**2 486.0%**
Service charges	104 031	22 437	21.6%	22 437	21.6%	593	.6%	3 684.3%
Other revenue	**12 848**	**9 747**	**75.9%**	**9 747**	**75.9%**	**166**	**1.2%**	**5 787.8%**
Transfers and Subsidies - Operational	255 964	103 078	40.3%	103 078	40.3%	-	-	(100.0%)
Transfers and Subsidies - Capital	66 136	26 750	40.4%	26 750	40.4%	-	-	(100.0%)
Interest	7 440	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(459 333)**	**(137 026)**	**29.8%**	**(137 026)**	**29.8%**	**(148 135)**	**34.9%**	**(7.5%)**
Suppliers and employees	(447 905)	(137 026)	30.6%	(137 026)	30.6%	(148 135)	34.9%	(7.5%)
Finance charges	(3 756)	-	-	-	-	-	-	-
Transfers and grants	(7 673)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 844**	**41 296**	**72.6%**	**41 296**	**72.6%**	**(146 746)**	**(236.5%)**	**(128.1%)**
Cash Flow from Investing Activities								
Receipts	**4 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	4 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(110 155)**	**(7 405)**	**6.7%**	**(7 405)**	**6.7%**	**(1 375)**	**2.0%**	**438.6%**
Capital assets	(110 155)	(7 405)	6.7%	(7 405)	6.7%	(1 375)	2.0%	438.6%
Net Cash from/(used) Investing Activities	**(106 155)**	**(7 405)**	**7.0%**	**(7 405)**	**7.0%**	**(1 375)**	**2.0%**	**438.6%**
Cash Flow from Financing Activities								
Receipts	**30 000**	**26 064**	**86.9%**	**26 064**	**86.9%**	**-**	**-**	**(100.0%)**
Short term loans	30 000	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	26 087	-	26 087	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	(23)	-	(23)	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**30 000**	**26 064**	**86.9%**	**26 064**	**86.9%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(19 311)**	**59 956**	**(310.5%)**	**59 956**	**(310.5%)**	**(148 121)**	**1 860.3%**	**(140.5%)**
Cash/cash equivalents at the year begin:	83 780	73 565	87.8%	73 565	87.8%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**64 469**	**133 610**	**207.2%**	**133 610**	**207.2%**	**(148 130)**	**(106.9%)**	**(190.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 582	26.9%	2 353	11.4%	1 953	9.4%	10 825	52.3%	20 712	15.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 341	2.9%	1 681	2.1%	28 575	34.9%	49 359	60.2%	81 955	59.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(0)	100.0%	-	-	-	-	-	-	(0)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 181	9.1%	869	6.7%	623	4.8%	10 332	79.4%	13 005	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	.3%	552	12.8%	42	1.0%	3 711	86.0%	4 316	3.1%	-	-	-	-
Interest on Arrear Debtor Accounts	771	4.2%	1 402	7.7%	192	1.0%	15 955	87.1%	18 320	13.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 669)	443.2%	29	(4.8%)	16	(2.6%)	2 022	(335.8%)	(602)	(.4%)	-	-	-	-
Total By Income Source	**7 217**	**5.2%**	**6 885**	**5.0%**	**31 401**	**22.8%**	**92 204**	**67.0%**	**137 706**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 411	4.1%	1 391	4.0%	7 299	21.1%	24 421	70.7%	34 523	25.1%	-	-	-	-
Commercial	4 146	18.5%	1 707	7.6%	2 205	9.9%	14 314	64.0%	22 371	16.2%	-	-	-	-
Households	138	.2%	2 460	3.9%	18 830	29.7%	42 006	66.2%	63 434	46.1%	-	-	-	-
Other	1 522	8.8%	1 327	7.6%	3 067	17.6%	11 463	66.0%	17 379	12.6%	-	-	-	-
Total By Customer Group	**7 217**	**5.2%**	**6 885**	**5.0%**	**31 401**	**22.8%**	**92 204**	**67.0%**	**137 706**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	31.1%	18	68.9%	-	-	-	-	26	37.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	21	48.7%	22	51.3%	-	-	-	-	43	62.5%
Total	**29**	**42.1%**	**40**	**57.9%**	**-**	**-**	**-**	**-**	**69**	**100.0%**

Contact Details

Municipal Manager	Mr Njabulo Shandu	035 473 3338
Financial Manager	Ms Ntombikhona Mgobhozi	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**191 860**	**65 101**	**33.9%**	**65 101**	**33.9%**	**59 907**	**31.3%**	**8.7%**
Exchange Revenue								
Service charges - Electricity	33 733	6 966	20.7%	6 966	20.7%	6 945	19.1%	.3%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 061	499	24.2%	499	24.2%	475	21.1%	5.2%
Sale of Goods and Rendering of Services	339	102	30.2%	102	30.2%	15	3.8%	593.9%
Agency services	-	399	-	399	-	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 991	199	10.0%	199	10.0%	192	-	3.3%
Interest earned from Current and Non Current Assets	1 458	483	33.1%	483	33.1%	403	32.0%	19.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	2	-	2	-	2	-	-
Rental from Fixed Assets	410	11	2.7%	11	2.7%	9	2.0%	18.5%
Licence and permits	2 304	215	9.3%	215	9.3%	371	16.6%	(42.1%)
Operational Revenue	2 063	13	.7%	13	.7%	1 638	55.7%	(99.2%)
Non-Exchange Revenue								
Property rates	34 171	11 937	34.9%	11 937	34.9%	11 569	33.9%	3.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 604	191	2.5%	191	2.5%	182	2.4%	4.8%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 727	44 082	42.1%	44 082	42.1%	38 103	38.0%	15.7%
Interest	-	2	-	2	-	3	.1%	(19.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**176 682**	**54 081**	**30.6%**	**54 081**	**30.6%**	**50 023**	**27.5%**	**8.1%**
Employee related costs	66 795	16 841	25.2%	16 841	25.2%	14 174	21.3%	18.8%
Remuneration of councillors	9 681	2 384	24.6%	2 384	24.6%	2 548	26.1%	(6.4%)
Bulk purchases - electricity	24 749	3 484	14.1%	3 484	14.1%	3 754	15.2%	(7.2%)
Inventory consumed	4 566	860	18.8%	860	18.8%	736	15.1%	16.8%
Debt impairment	2 600	-	-	-	-	-	-	-
Depreciation and amortisation	16 830	6 141	36.5%	6 141	36.5%	6 116	40.0%	.4%
Interest	-	167	-	167	-	129	-	29.7%
Contracted services	25 410	14 748	58.0%	14 748	58.0%	10 904	39.0%	35.3%
Transfers and subsidies	100	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	25 951	9 456	36.4%	9 456	36.4%	11 661	39.6%	(18.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**15 178**	**11 020**		**11 020**		**9 884**		
Transfers and subsidies - capital (monetary allocations)	34 458	9 920	28.8%	9 920	28.8%	8 447	27.0%	17.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 636**	**20 940**		**20 940**		**18 331**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**49 636**	**20 940**		**20 940**		**18 331**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 636**	**20 940**		**20 940**		**18 331**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 636**	**20 940**		**20 940**		**18 331**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**35 933**	**9 969**	**27.7%**	**9 969**	**27.7%**	**10 823**	**27.7%**	**(7.9%)**
National Government	29 924	9 597	32.1%	9 597	32.1%	9 485	32.4%	1.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 924**	**9 597**	**32.1%**	**9 597**	**32.1%**	**9 485**	**32.4%**	**1.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6 009	372	6.2%	372	6.2%	1 338	13.7%	(72.2%)
Capital Expenditure Functional	**35 933**	**9 969**	**27.7%**	**9 969**	**27.7%**	**10 823**	**27.7%**	**(7.9%)**
Municipal governance and administration	**817**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	87	-	-	-	-	-	-	-
Finance and administration	730	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**583**	**14**	**2.3%**	**14**	**2.3%**	**-**	**-**	**(100.0%)**
Community and Social Services	513	14	2.7%	14	2.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	70	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 485**	**6 505**	**31.8%**	**6 505**	**31.8%**	**7 734**	**28.2%**	**(15.9%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	20 485	6 505	31.8%	6 505	31.8%	7 734	28.2%	(15.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**14 048**	**3 450**	**24.6%**	**3 450**	**24.6%**	**3 089**	**32.9%**	**11.7%**
Energy sources	12 743	3 450	27.1%	3 450	27.1%	3 089	36.8%	11.7%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 304	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**219 023**	**735**	**.3%**	**735**	**.3%**	**(305)**	**(.1%)**	**(341.3%)**
Property rates	**32 283**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	35 861	-	-	-	-	-	-	-
Other revenue	**10 236**	**14**	**.1%**	**14**	**.1%**	**13**	**.1%**	**9.7%**
Transfers and Subsidies - Operational	104 727	(1)	-	(1)	-	-	-	(100.0%)
Transfers and Subsidies - Capital	34 458	719	2.1%	719	2.1%	(318)	(.8%)	(326.6%)
Interest	1 458	2	.1%	2	.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(163 697)**	**(0)**	**-**	**(0)**	**-**	**-**	**-**	**(100.0%)**
Suppliers and employees	(163 597)	(0)	-	(0)	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**55 326**	**735**	**1.3%**	**735**	**1.3%**	**(305)**	**(.5%)**	**(341.2%)**
Cash Flow from Investing Activities								
Receipts	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(41 323)**	**89**	**(.2%)**	**89**	**(.2%)**	**1**	**-**	**13 158.6%**
Capital assets	(41 323)	89	(.2%)	89	(.2%)	1	-	13 158.6%
Net Cash from/(used) Investing Activities	**(39 823)**	**89**	**(.2%)**	**89**	**(.2%)**	**1**	**-**	**13 158.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**15 503**	**824**	**5.3%**	**824**	**5.3%**	**(304)**	**(2.3%)**	**(371.0%)**
Cash/cash equivalents at the year begin:	9 332	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**24 835**	**824**	**3.3%**	**824**	**3.3%**	**(304)**	**(1.7%)**	**(371.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 926	34.6%	8	.1%	299	5.4%	3 328	59.8%	5 560	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 935	19.7%	(427)	(1.7%)	548	2.2%	20 050	79.9%	25 106	61.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	325	8.2%	(1)	-	97	2.4%	3 559	89.4%	3 980	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	11.2%	-	-	14	4.5%	252	84.2%	300	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	248	4.1%	-	-	120	2.0%	5 634	93.9%	6 002	14.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**7 468**	**18.2%**	**(420)**	**(1.0%)**	**1 078**	**2.6%**	**32 822**	**80.2%**	**40 947**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 217	23.5%	(166)	(1.2%)	275	2.0%	10 375	75.7%	13 701	33.5%	-	-	-	-
Commercial	2 062	25.0%	(56)	(.7%)	286	3.5%	5 950	72.2%	8 242	20.1%	-	-	-	-
Households	1 327	8.6%	(205)	(1.3%)	497	3.2%	13 766	89.5%	15 385	37.6%	-	-	-	-
Other	862	23.8%	7	.2%	20	.6%	2 731	75.4%	3 620	8.8%	-	-	-	-
Total By Customer Group	**7 468**	**18.2%**	**(420)**	**(1.0%)**	**1 078**	**2.6%**	**32 822**	**80.2%**	**40 947**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	104	.8%	3 620	27.3%	(382)	(2.9%)	9 938	74.8%	13 280	52.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 396	55.6%	30	.3%	367	3.2%	4 715	41.0%	11 507	45.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	158	30.9%	313	61.2%	(107)	(21.0%)	147	28.9%	510	2.0%
Total	**6 657**	**26.3%**	**3 962**	**15.7%**	**(123)**	**(.5%)**	**14 800**	**58.5%**	**25 297**	**100.0%**

Contact Details

Municipal Manager	Mr Z S Mthethwa	035 450 2082
Financial Manager	Mr Mr N.M Myeni	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**237 575**	**72 631**	**30.6%**	**72 631**	**30.6%**	**69 236**	**33.7%**	**4.9%**
Exchange Revenue								
Service charges - Electricity	15 613	2 091	13.4%	2 091	13.4%	2 587	19.1%	(19.2%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 418	542	38.2%	542	38.2%	229	16.7%	136.4%
Sale of Goods and Rendering of Services	361	42	11.5%	42	11.5%	97	8.4%	(57.3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	33	-	(100.0%)
Interest earned from Receivables	976	215	22.1%	215	22.1%	374	-	(42.4%)
Interest earned from Current and Non Current Assets	3 001	306	10.2%	306	10.2%	235	75.4%	29.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 336	260	19.5%	260	19.5%	319	29.6%	(18.6%)
Licence and permits	221	57	25.8%	57	25.8%	61	20.8%	(6.4%)
Operational Revenue	70	20	28.4%	20	28.4%	62	-	(68.0%)
Non-Exchange Revenue								
Property rates	62 672	15 682	25.0%	15 682	25.0%	14 602	24.5%	7.4%
Surcharges and Taxes	14 050	2 086	14.8%	2 086	14.8%	5 554	-	(62.4%)
Fines, penalties and forfeits	73	1	1.2%	1	1.2%	39	133.5%	(97.8%)
Licences or permits	92	28	30.0%	28	30.0%	25	-	10.7%
Transfer and subsidies - Operational	137 692	51 301	37.3%	51 301	37.3%	45 018	35.6%	14.0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**237 281**	**43 230**	**18.2%**	**43 230**	**18.2%**	**26 024**	**12.2%**	**66.1%**
Employee related costs	75 951	17 423	22.9%	17 423	22.9%	(22 865)	(33.1%)	(176.2%)
Remuneration of councillors	10 470	2 595	24.8%	2 595	24.8%	2 638	24.7%	(1.6%)
Bulk purchases - electricity	18 042	5 399	29.9%	5 399	29.9%	3 017	18.9%	78.9%
Inventory consumed	11 100	1 622	14.6%	1 622	14.6%	3 381	36.5%	(52.0%)
Debt impairment	3 907	-	-	-	-	-	-	-
Depreciation and amortisation	17 812	-	-	-	-	-	-	-
Interest	60	26	43.4%	26	43.4%	-	-	(100.0%)
Contracted services	53 379	5 430	10.2%	5 430	10.2%	9 785	36.6%	(44.5%)
Transfers and subsidies	1 320	187	14.2%	187	14.2%	285	-	(34.3%)
Irrecoverable debts written off	446	8	1.7%	8	1.7%	19	-	(60.7%)
Operational costs	44 794	10 540	23.5%	10 540	23.5%	29 764	50.9%	(64.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**295**	**29 401**		**29 401**		**43 212**		
Transfers and subsidies - capital (monetary allocations)	42 234	10 395	24.6%	10 395	24.6%	411	1.6%	2 428.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 529**	**39 796**		**39 796**		**43 623**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 529**	**39 796**		**39 796**		**43 623**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 529**	**39 796**		**39 796**		**43 623**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 529**	**39 796**		**39 796**		**43 623**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**43 469**	**8 846**	**20.3%**	**8 846**	**20.3%**	**1 326**	**4.2%**	**567.4%**
National Government	35 570	8 846	24.9%	8 846	24.9%	525	2.4%	1 585.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 570**	**8 846**	**24.9%**	**8 846**	**24.9%**	**525**	**2.4%**	**1 585.0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 899	0	-	0	-	801	8.6%	(100.0%)
Capital Expenditure Functional	**43 469**	**8 846**	**20.3%**	**8 846**	**20.3%**	**1 326**	**4.2%**	**567.4%**
Municipal governance and administration	**4 449**	**0**	**-**	**0**	**-**	**801**	**9.7%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 449	0	-	0	-	801	9.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**3 993**	**802**	**20.1%**	**802**	**20.1%**	**168**	**2.1%**	**378.6%**
Community and Social Services	3 993	647	16.2%	647	16.2%	168	4.3%	286.2%
Sport And Recreation	-	155	-	155	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 244**	**6 458**	**31.9%**	**6 458**	**31.9%**	**357**	**2.3%**	**1 706.7%**
Planning and Development	14 027	3 527	25.1%	3 527	25.1%	-	-	(100.0%)
Road Transport	6 217	2 931	47.1%	2 931	47.1%	357	2.3%	720.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**14 783**	**1 586**	**10.7%**	**1 586**	**10.7%**	**-**	**-**	**(100.0%)**
Energy sources	14 783	1 586	10.7%	1 586	10.7%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**272 466**	**97 298**	**35.7%**	**97 298**	**35.7%**	**-**	**-**	**(100.0%)**
Property rates	**53 271**	**17 292**	**32.5%**	**17 292**	**32.5%**	**-**	**-**	**(100.0%)**
Service charges	16 974	3 112	18.3%	3 112	18.3%	-	-	(100.0%)
Other revenue	**19 293**	**2 372**	**12.3%**	**2 372**	**12.3%**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	137 692	53 721	39.0%	53 721	39.0%	-	-	(100.0%)
Transfers and Subsidies - Capital	42 234	20 500	48.5%	20 500	48.5%	-	-	(100.0%)
Interest	3 001	302	10.1%	302	10.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(230 780)**	**(70 280)**	**30.5%**	**(70 280)**	**30.5%**	**7 162**	**(3.1%)**	**(1 081.2%)**
Suppliers and employees	(229 400)	(70 280)	30.6%	(70 280)	30.6%	7 162	(3.2%)	(1 081.2%)
Finance charges	(60)	-	-	-	-	-	-	-
Transfers and grants	(1 320)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**41 686**	**27 018**	**64.8%**	**27 018**	**64.8%**	**7 162**	**14.6%**	**277.2%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(49 990)**	**(10 173)**	**20.3%**	**(10 173)**	**20.3%**	**2 364**	**(6.5%)**	**(530.4%)**
Capital assets	(49 990)	(10 173)	20.3%	(10 173)	20.3%	2 364	(6.5%)	(530.4%)
Net Cash from/(used) Investing Activities	**(49 990)**	**(10 173)**	**20.3%**	**(10 173)**	**20.3%**	**2 364**	**(6.5%)**	**(530.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(8 304)**	**16 845**	**(202.9%)**	**16 845**	**(202.9%)**	**9 526**	**74.7%**	**76.8%**
Cash/cash equivalents at the year begin:	9 563	-	-	-	-	2 560	9.3%	(100.0%)
Cash/cash equivalents at the year end:	**1 259**	**17 796**	**1 413.1%**	**17 796**	**1 413.1%**	**12 086**	**30.1%**	**47.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	871	11.2%	(283)	(3.6%)	295	3.8%	6 898	88.7%	7 780	11.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(5 027)	(14.8%)	(1)	-	4 879	14.3%	34 172	100.4%	34 023	48.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	377	4.5%	(0)	-	98	1.2%	7 868	94.3%	8 344	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	172	7.4%	-	-	49	2.1%	2 092	90.4%	2 314	3.3%	-	-	-	-
Interest on Arrear Debtor Accounts	333	1.8%	-	-	924	5.1%	16 747	93.0%	18 005	25.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	75	100.0%	75	.1%	-	-	-	-
Total By Income Source	**(3 274)**	**(4.6%)**	**(284)**	**(.4%)**	**6 246**	**8.9%**	**67 853**	**96.2%**	**70 540**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(6 191)	(25.5%)	(0)	-	4 746	19.5%	25 755	105.9%	24 311	34.5%	-	-	-	-
Commercial	1 054	14.7%	-	-	225	3.1%	5 909	82.2%	7 189	10.2%	-	-	-	-
Households	669	3.4%	(1)	-	443	2.3%	18 531	94.3%	19 643	27.8%	-	-	-	-
Other	1 194	6.2%	(283)	(1.5%)	830	4.3%	17 657	91.0%	19 399	27.5%	-	-	-	-
Total By Customer Group	**(3 274)**	**(4.6%)**	**(284)**	**(.4%)**	**6 246**	**8.9%**	**67 853**	**96.2%**	**70 540**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(342)	(3.9%)	2 444	28.1%	4 892	56.2%	1 707	19.6%	8 701	72.0%
Auditor-General	-	-	-	-	-	-	7	100.0%	7	.1%
Other	(1 009)	(29.9%)	3 668	108.8%	(408)	(12.1%)	1 120	33.2%	3 371	27.9%
Total	**(1 351)**	**(11.2%)**	**6 112**	**50.6%**	**4 484**	**37.1%**	**2 835**	**23.5%**	**12 080**	**100.0%**

Contact Details

Municipal Manager	Ms Nomfundo Phumzile Dlamini	035 833 2006
Financial Manager	Mr Mbusiseni Eugen Oscar Mkhize	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**875 157**	**338 565**	**38.7%**	**338 565**	**38.7%**	**302 259**	**35.9%**	**12.0%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	74 388	14 790	19.9%	14 790	19.9%	17 248	25.4%	(14.2%)
Service charges - Waste Water Management	10 007	2 393	23.9%	2 393	23.9%	2 326	24.9%	2.9%
Service charges - Waste Management	41 675	8 107	19.5%	8 107	19.5%	10 056	26.6%	(19.4%)
Sale of Goods and Rendering of Services	784	118	15.0%	118	15.0%	98	2.6%	20.5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 603	1 110	69.2%	1 110	69.2%	820	32.6%	35.3%
Interest earned from Current and Non Current Assets	20 679	9 059	43.8%	9 059	43.8%	5 759	26.7%	57.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	229	283	123.6%	283	123.6%	30	12.9%	859.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	715	4 299	601.5%	4 299	601.5%	505	70.7%	751.4%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	835	7 031.7%	835	7 031.7%	7	62.9%	12 255.2%
Licences or permits	50	64	128.4%	64	128.4%	457	913.9%	(85.9%)
Transfer and subsidies - Operational	725 015	297 507	41.0%	297 507	41.0%	264 955	37.9%	12.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	0	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 031 642**	**253 892**	**24.6%**	**253 892**	**24.6%**	**223 555**	**22.6%**	**13.6%**
Employee related costs	360 604	78 489	21.8%	78 489	21.8%	70 408	20.3%	11.5%
Remuneration of councillors	17 097	3 486	20.4%	3 486	20.4%	3 381	21.0%	3.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	218 845	59 531	27.2%	59 531	27.2%	52 257	37.5%	13.9%
Debt impairment	9 310	38	.4%	38	.4%	-	-	(100.0%)
Depreciation and amortisation	145 688	33 769	23.2%	33 769	23.2%	29 326	21.3%	15.2%
Interest	2 214	-	-	-	-	-	-	-
Contracted services	148 847	46 772	31.4%	46 772	31.4%	34 689	15.9%	34.8%
Transfers and subsidies	5 000	250	5.0%	250	5.0%	250	4.6%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	124 036	31 557	25.4%	31 557	25.4%	33 244	28.8%	(5.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(156 485)**	**84 674**		**84 674**		**78 705**		
Transfers and subsidies - capital (monetary allocations)	481 637	92 442	19.2%	92 442	19.2%	41 071	9.5%	125.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**325 152**	**177 116**		**177 116**		**119 776**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**325 152**	**177 116**		**177 116**		**119 776**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**325 152**	**177 116**		**177 116**		**119 776**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**325 152**	**177 116**		**177 116**		**119 776**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**452 538**	**91 784**	**20.3%**	**91 784**	**20.3%**	**50 894**	**10.5%**	**80.3%**
National Government	418 815	80 384	19.2%	80 384	19.2%	35 714	8.3%	125.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**418 815**	**80 384**	**19.2%**	**80 384**	**19.2%**	**35 714**	**8.3%**	**125.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	33 723	11 399	33.8%	11 399	33.8%	15 180	29.8%	(24.9%)
Capital Expenditure Functional	**452 538**	**91 784**	**20.3%**	**91 784**	**20.3%**	**50 894**	**10.5%**	**80.3%**
Municipal governance and administration	**5 750**	**514**	**8.9%**	**514**	**8.9%**	**133**	**1.6%**	**286.5%**
Executive and Council	1 050	16	1.5%	16	1.5%	-	-	(100.0%)
Finance and administration	4 700	498	10.6%	498	10.6%	133	2.6%	274.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**47**	**3.3%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	23	5.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	24	2.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 673**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	2 623	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	50	-	-	-	-	-	-	-
Trading Services	**444 115**	**91 270**	**20.6%**	**91 270**	**20.6%**	**50 714**	**10.8%**	**80.0%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	403 245	81 095	20.1%	81 095	20.1%	41 958	10.6%	93.3%
Waste Water Management	23 478	1 758	7.5%	1 758	7.5%	4 480	13.0%	(60.8%)
Waste Management	17 391	8 416	48.4%	8 416	48.4%	4 277	11.3%	96.8%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 453 732**	**884 100**	**60.8%**	**884 100**	**60.8%**	**549 223**	**43.6%**	**61.0%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	113 463	51 867	45.7%	51 867	45.7%	29 081	28.1%	78.4%
Other revenue	**111 336**	**354 614**	**318.5%**	**354 614**	**318.5%**	**368 065**	**7 776.5%**	**(3.7%)**
Transfers and Subsidies - Operational	698 145	290 618	41.6%	290 618	41.6%	2 386	.4%	12 080.1%
Transfers and Subsidies - Capital	508 507	180 000	35.4%	180 000	35.4%	144 000	30.1%	25.0%
Interest	22 282	7 002	31.4%	7 002	31.4%	5 692	26.4%	23.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(922 163)**	**(476 344)**	**51.7%**	**(476 344)**	**51.7%**	**(524 669)**	**62.5%**	**(9.2%)**
Suppliers and employees	(919 948)	(476 344)	51.8%	(476 344)	51.8%	(524 669)	62.7%	(9.2%)
Finance charges	(2 214)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**531 570**	**407 756**	**76.7%**	**407 756**	**76.7%**	**24 554**	**5.8%**	**1 560.6%**
Cash Flow from Investing Activities								
Receipts	**122**	**-**	**-**	**-**	**-**	**1**	**.6%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	122	-	-	-	-	1	.6%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(452 538)**	**(91 784)**	**20.3%**	**(91 784)**	**20.3%**	**(50 894)**	**10.5%**	**80.3%**
Capital assets	(452 538)	(91 784)	20.3%	(91 784)	20.3%	(50 894)	10.5%	80.3%
Net Cash from/(used) Investing Activities	**(452 415)**	**(91 784)**	**20.3%**	**(91 784)**	**20.3%**	**(50 894)**	**10.5%**	**80.3%**
Cash Flow from Financing Activities								
Receipts	**18**	**526**	**2 956.9%**	**526**	**2 956.9%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	18	526	2 956.9%	526	2 956.9%	-	-	(100.0%)
Payments	**(6 286)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(6 286)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(6 268)**	**526**	**(8.4%)**	**526**	**(8.4%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**72 887**	**316 499**	**434.2%**	**316 499**	**434.2%**	**(26 339)**	**42.6%**	**(1 301.6%)**
Cash/cash equivalents at the year begin:	374 115	134 828	36.0%	134 828	36.0%	371 983	105.6%	(63.8%)
Cash/cash equivalents at the year end:	**447 001**	**451 524**	**101.0%**	**451 524**	**101.0%**	**345 643**	**119.0%**	**30.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 642	10.0%	2 473	3.7%	2 485	3.7%	55 101	82.6%	66 701	58.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	42 174	-
Receivables from Exchange Transactions - Waste Water Management	769	4.5%	612	3.6%	471	2.8%	15 179	89.1%	17 031	15.0%	-	-	19 470	114.3%
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	324	1.9%	316	1.9%	309	1.9%	15 671	94.3%	16 620	14.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 001	23.3%	1 018	7.9%	323	2.5%	8 548	66.3%	12 891	11.4%	-	-	88 502	686.5%
Total By Income Source	**10 736**	**9.5%**	**4 419**	**3.9%**	**3 588**	**3.2%**	**94 499**	**83.4%**	**113 243**	**100.0%**	**-**	**-**	**150 146**	**132.6%**
Debtors Age Analysis By Customer Group														
Organs of State	3 030	21.3%	1 745	12.2%	1 388	9.7%	8 086	56.7%	14 248	12.6%	-	-	9 259	65.0%
Commercial	4 018	22.3%	1 587	8.8%	807	4.5%	11 574	64.3%	17 987	15.9%	-	-	85 733	476.7%
Households	3 688	4.6%	1 087	1.3%	1 393	1.7%	74 839	92.4%	81 008	71.5%	-	-	55 154	68.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**10 736**	**9.5%**	**4 419**	**3.9%**	**3 588**	**3.2%**	**94 499**	**83.4%**	**113 243**	**100.0%**	**-**	**-**	**150 146**	**132.6%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 314	58.9%	917	41.1%	-	-	-	-	2 232	17.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 201	75.2%	523	4.8%	-	-	2 177	20.0%	10 901	83.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**9 515**	**72.5%**	**1 440**	**11.0%**	**-**	**-**	**2 177**	**16.6%**	**13 132**	**100.0%**

Contact Details

Municipal Manager	Mr Philemon Philani Sibiya	035 799 2501
Financial Manager	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**382 369**	**142 573**	**37.3%**	**142 573**	**37.3%**	**138 288**	**42.1%**	**3.1%**
Exchange Revenue								
Service charges - Electricity	52 613	22 309	42.4%	22 309	42.4%	14 912	41.6%	49.6%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 044	2 957	26.8%	2 957	26.8%	2 896	34.1%	2.1%
Sale of Goods and Rendering of Services	618	205	33.1%	205	33.1%	182	36.4%	12.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	918	324	35.3%	324	35.3%	196	21.4%	65.6%
Interest earned from Current and Non Current Assets	10 500	7 181	68.4%	7 181	68.4%	2 595	45.5%	176.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	19	-	19	-	36	-	(47.5%)
Rental from Fixed Assets	192	52	27.0%	52	27.0%	48	27.0%	8.3%
Licence and permits	-	4	-	4	-	2	21.2%	91.4%
Operational Revenue	396	828	209.2%	828	209.2%	361	148.2%	129.3%
Non-Exchange Revenue								
Property rates	59 329	8 659	14.6%	8 659	14.6%	30 802	63.0%	(71.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 210	42	3.4%	42	3.4%	28	10.1%	48.1%
Licences or permits	737	189	25.7%	189	25.7%	55	8.1%	243.3%
Transfer and subsidies - Operational	241 975	99 552	41.1%	99 552	41.1%	85 762	38.3%	16.1%
Interest	2 837	252	8.9%	252	8.9%	413	14.6%	(39.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**402 121**	**77 337**	**19.2%**	**77 337**	**19.2%**	**65 601**	**18.1%**	**17.9%**
Employee related costs	141 420	29 609	20.9%	29 609	20.9%	29 916	24.0%	(1.0%)
Remuneration of councillors	15 460	4 200	27.2%	4 200	27.2%	3 356	22.9%	25.2%
Bulk purchases - electricity	43 603	11 631	26.7%	11 631	26.7%	10 218	30.1%	13.8%
Inventory consumed	7 411	346	4.7%	346	4.7%	332	8.3%	4.0%
Debt impairment	37 303	-	-	-	-	-	-	-
Depreciation and amortisation	35 534	8 198	23.1%	8 198	23.1%	-	-	(100.0%)
Interest	100	-	-	-	-	260	63.5%	(100.0%)
Contracted services	64 092	12 592	19.6%	12 592	19.6%	11 105	17.4%	13.4%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 500	-	-	-	-	(1)	-	(100.0%)
Operational costs	48 198	10 701	22.2%	10 701	22.2%	10 412	23.8%	2.8%
Losses on disposal of Assets	1 500	-	-	-	-	-	-	-
Other Losses	-	60	-	60	-	4	-	1 576.5%
Surplus/(Deficit)	**(19 752)**	**65 237**		**65 237**		**72 687**		
Transfers and subsidies - capital (monetary allocations)	48 381	4 026	8.3%	4 026	8.3%	10 298	26.8%	(60.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28 629**	**69 262**		**69 262**		**82 986**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**28 629**	**69 262**		**69 262**		**82 986**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28 629**	**69 262**		**69 262**		**82 986**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28 629**	**69 262**		**69 262**		**82 986**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**143 945**	**15 263**	**10.6%**	**15 263**	**10.6%**	**10 704**	**13.7%**	**42.6%**
National Government	55 119	3 802	6.9%	3 802	6.9%	9 209	28.5%	(58.7%)
Provincial Government	478	-	-	-	-	14	4.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55 598**	**3 802**	**6.8%**	**3 802**	**6.8%**	**9 224**	**28.2%**	**(58.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	88 347	11 461	13.0%	11 461	13.0%	1 480	3.2%	674.3%
Capital Expenditure Functional	**143 945**	**15 263**	**10.6%**	**15 263**	**10.6%**	**10 704**	**13.7%**	**42.6%**
Municipal governance and administration	**23 069**	**2 450**	**10.6%**	**2 450**	**10.6%**	**37**	**.5%**	**6 595.3%**
Executive and Council	1 843	-	-	-	-	-	-	-
Finance and administration	21 225	2 450	11.5%	2 450	11.5%	37	.5%	6 595.3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**17 509**	**1 457**	**8.3%**	**1 457**	**8.3%**	**3 306**	**16.3%**	**(55.9%)**
Community and Social Services	2 304	372	16.1%	372	16.1%	1 723	25.4%	(78.4%)
Sport And Recreation	15 205	1 086	7.1%	1 086	7.1%	1 583	11.7%	(31.4%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 809**	**10 556**	**11.0%**	**10 556**	**11.0%**	**4 320**	**11.1%**	**144.3%**
Planning and Development	16 435	1 835	11.2%	1 835	11.2%	489	2.6%	275.2%
Road Transport	79 374	8 721	11.0%	8 721	11.0%	3 831	18.8%	127.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**7 558**	**799**	**10.6%**	**799**	**10.6%**	**3 041**	**26.9%**	**(73.7%)**
Energy sources	2 957	79	2.7%	79	2.7%	13	.2%	535.7%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 602	720	15.6%	720	15.6%	3 029	58.2%	(76.2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**416 376**	**230 280**	**55.3%**	**230 280**	**55.3%**	**117 901**	**29.9%**	**95.3%**
Property rates	**26 698**	**85**	**.3%**	**85**	**.3%**	**104**	**.4%**	**(18.1%)**
Service charges	62 465	50 000	80.0%	50 000	80.0%	-	-	(100.0%)
Other revenue	**18 972**	**33**	**.2%**	**33**	**.2%**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	249 359	147 209	59.0%	147 209	59.0%	90 879	36.9%	62.0%
Transfers and Subsidies - Capital	48 381	31 000	64.1%	31 000	64.1%	26 000	67.6%	19.2%
Interest	10 500	1 952	18.6%	1 952	18.6%	918	15.9%	112.5%
Dividends	-	-	-	-	-	-	-	-
Payments	**(342 029)**	**(94 917)**	**27.8%**	**(94 917)**	**27.8%**	**(5 073)**	**1.8%**	**1 771.1%**
Suppliers and employees	(341 929)	(94 917)	27.8%	(94 917)	27.8%	(5 073)	1.8%	1 771.1%
Finance charges	(100)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**74 346**	**135 363**	**182.1%**	**135 363**	**182.1%**	**112 829**	**103.9%**	**20.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(165 536)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(165 536)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(165 536)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(91 190)**	**135 363**	**(148.4%)**	**135 363**	**(148.4%)**	**112 829**	**316.2%**	**20.0%**
Cash/cash equivalents at the year begin:	207 979	253 744	122.0%	253 744	122.0%	20 000	12.6%	1 168.7%
Cash/cash equivalents at the year end:	**116 789**	**643 719**	**551.2%**	**643 719**	**551.2%**	**132 829**	**68.4%**	**384.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 438	77.7%	7	.1%	444	3.0%	2 825	19.2%	14 715	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 535	8.3%	49	.1%	(69)	(.1%)	72 212	91.7%	78 727	37.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 891	3.1%	(69)	(.1%)	886	1.5%	57 325	95.5%	60 033	28.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	(.3%)	-	-	6	1.4%	395	98.8%	399	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 065	3.2%	(2)	-	329	1.0%	32 283	95.9%	33 674	16.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	21 198	100.0%	21 198	10.2%	-	-	-	-
Total By Income Source	**20 928**	**10.0%**	**(15)**	**-**	**1 596**	**.8%**	**186 237**	**89.2%**	**208 747**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	644	2.9%	369	1.7%	18	.1%	21 046	95.3%	22 077	10.6%	-	-	-	-
Commercial	14 502	37.0%	(179)	(.5%)	384	1.0%	24 501	62.5%	39 209	18.8%	-	-	-	-
Households	5 542	3.9%	(205)	(.1%)	1 079	.7%	137 474	95.5%	143 889	68.9%	-	-	-	-
Other	240	6.7%	1	-	115	3.2%	3 216	90.0%	3 572	1.7%	-	-	-	-
Total By Customer Group	**20 928**	**10.0%**	**(15)**	**-**	**1 596**	**.8%**	**186 237**	**89.2%**	**208 747**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100.0%	2	100.0%
Total	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**100.0%**	**2**	**100.0%**

Contact Details

Municipal Manager	Mr Sizwe Khuzwayo	032 456 8201
Financial Manager	Ms Nozipho Mngomezulu	032 456 8207

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**2 573 014**	**562 643**	**21.9%**	**562 643**	**21.9%**	**478 984**	**22.4%**	**17.5%**
Exchange Revenue								
Service charges - Electricity	1 234 386	234 254	19.0%	234 254	19.0%	205 851	19.5%	13.8%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	99 660	25 785	25.9%	25 785	25.9%	21 927	27.0%	17.6%
Sale of Goods and Rendering of Services	89 360	5 100	5.7%	5 100	5.7%	5 786	24.3%	(11.9%)
Agency services	14 124	3 006	21.3%	3 006	21.3%	2 729	20.7%	10.2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 120	2 237	22.1%	2 237	22.1%	1 459	15.8%	53.3%
Interest earned from Current and Non Current Assets	79 539	25 332	31.8%	25 332	31.8%	7 677	30.8%	230.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 333	610	18.3%	610	18.3%	637	21.2%	(4.2%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	32 572	10 348	31.8%	10 348	31.8%	14 917	49.1%	(30.6%)
Non-Exchange Revenue								
Property rates	688 866	135 723	19.7%	135 723	19.7%	123 797	20.5%	9.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 465	7 321	21.9%	7 321	21.9%	4 150	13.5%	76.4%
Licences or permits	834	448	53.8%	448	53.8%	189	25.7%	137.8%
Transfer and subsidies - Operational	281 754	112 479	39.9%	112 479	39.9%	89 865	35.3%	25.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	5 000	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**2 572 794**	**550 173**	**21.4%**	**550 173**	**21.4%**	**470 946**	**22.0%**	**16.8%**
Employee related costs	585 513	129 284	22.1%	129 284	22.1%	118 223	21.7%	9.4%
Remuneration of councillors	35 392	7 066	20.0%	7 066	20.0%	11 266	41.5%	(37.3%)
Bulk purchases - electricity	1 116 231	286 964	25.7%	286 964	25.7%	235 770	25.7%	21.7%
Inventory consumed	26 528	5 331	20.1%	5 331	20.1%	5 905	19.0%	(9.7%)
Debt impairment	7 000	-	-	-	-	-	-	-
Depreciation and amortisation	164 407	27 787	16.9%	27 787	16.9%	22 664	22.5%	22.6%
Interest	22 047	339	1.5%	339	1.5%	336	1.3%	.9%
Contracted services	357 546	69 695	19.5%	69 695	19.5%	57 416	18.9%	21.4%
Transfers and subsidies	71 506	2 165	3.0%	2 165	3.0%	1 551	11.0%	39.6%
Irrecoverable debts written off	9 340	57	.6%	57	.6%	19	.4%	199.5%
Operational costs	152 480	21 485	14.1%	21 485	14.1%	17 796	13.7%	20.7%
Losses on disposal of Assets	10 250	-	-	-	-	-	-	-
Other Losses	14 553	-	-	-	-	-	-	-
Surplus/(Deficit)	**220**	**12 470**		**12 470**		**8 038**		
Transfers and subsidies - capital (monetary allocations)	803 478	25 096	3.1%	25 096	3.1%	19 922	11.4%	26.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**803 698**	**37 566**		**37 566**		**27 960**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**803 698**	**37 566**		**37 566**		**27 960**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**803 698**	**37 566**		**37 566**		**27 960**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**803 698**	**37 566**		**37 566**		**27 960**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**950 898**	**61 770**	**6.5%**	**61 770**	**6.5%**	**63 475**	**12.4%**	**(2.7%)**
National Government	700 233	30 502	4.4%	30 502	4.4%	22 630	14.6%	34.8%
Provincial Government	200	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**700 433**	**30 502**	**4.4%**	**30 502**	**4.4%**	**22 630**	**12.2%**	**34.8%**
Borrowing	30 000	-	-	-	-	-	-	-
Internally generated funds	220 465	31 268	14.2%	31 268	14.2%	40 846	12.9%	(23.4%)
Capital Expenditure Functional	**950 898**	**61 770**	**6.5%**	**61 770**	**6.5%**	**63 475**	**12.4%**	**(2.7%)**
Municipal governance and administration	**27 313**	**2 656**	**9.7%**	**2 656**	**9.7%**	**177**	**.4%**	**1 400.5%**
Executive and Council	10 400	-	-	-	-	-	-	-
Finance and administration	16 913	2 656	15.7%	2 656	15.7%	177	.4%	1 400.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**60 624**	**3 084**	**5.1%**	**3 084**	**5.1%**	**7 734**	**8.8%**	**(60.1%)**
Community and Social Services	11 649	997	8.6%	997	8.6%	4 401	13.2%	(77.3%)
Sport And Recreation	23 931	1 860	7.8%	1 860	7.8%	129	.5%	1 337.0%
Public Safety	20 343	226	1.1%	226	1.1%	1 521	7.1%	(85.1%)
Housing	4 700	0	-	0	-	1 682	29.9%	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**706 777**	**32 277**	**4.6%**	**32 277**	**4.6%**	**34 918**	**22.5%**	**(7.6%)**
Planning and Development	4 186	35	.8%	35	.8%	-	-	(100.0%)
Road Transport	702 591	32 242	4.6%	32 242	4.6%	34 918	23.5%	(7.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**156 184**	**23 752**	**15.2%**	**23 752**	**15.2%**	**20 646**	**9.3%**	**15.0%**
Energy sources	149 643	21 540	14.4%	21 540	14.4%	20 646	9.6%	4.3%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	6 541	2 212	33.8%	2 212	33.8%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**3 673 175**	**734 598**	**20.0%**	**734 598**	**20.0%**	**573 406**	**24.8%**	**28.1%**
Property rates	**648 295**	**121 194**	**18.7%**	**121 194**	**18.7%**	**110 527**	**19.2%**	**9.7%**
Service charges	1 442 130	346 091	24.0%	346 091	24.0%	308 852	28.3%	12.1%
Other revenue	**287 986**	**86 340**	**30.0%**	**86 340**	**30.0%**	**35 891**	**18.3%**	**140.6%**
Transfers and Subsidies - Operational	342 569	113 719	33.2%	113 719	33.2%	111 260	43.7%	2.2%
Transfers and Subsidies - Capital	872 655	33 836	3.9%	33 836	3.9%	-	-	(100.0%)
Interest	79 539	33 418	42.0%	33 418	42.0%	6 875	27.6%	386.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 308 458)**	**(25 996)**	**1.1%**	**(25 996)**	**1.1%**	**(43 514)**	**2.3%**	**(40.3%)**
Suppliers and employees	(2 268 575)	(25 656)	1.1%	(25 656)	1.1%	(43 178)	2.3%	(40.6%)
Finance charges	(22 047)	(339)	1.5%	(339)	1.5%	(336)	1.3%	.9%
Transfers and grants	(17 837)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 364 716**	**708 602**	**51.9%**	**708 602**	**51.9%**	**529 892**	**131.6%**	**33.7%**
Cash Flow from Investing Activities								
Receipts	**(348)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(348)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(950 898)**	**(80 527)**	**8.5%**	**(80 527)**	**8.5%**	**(70 501)**	**13.9%**	**14.2%**
Capital assets	(950 898)	(80 527)	8.5%	(80 527)	8.5%	(70 501)	13.9%	14.2%
Net Cash from/(used) Investing Activities	**(951 246)**	**(80 527)**	**8.5%**	**(80 527)**	**8.5%**	**(70 501)**	**13.9%**	**14.2%**
Cash Flow from Financing Activities								
Receipts	**30 314**	**16**	**.1%**	**16**	**.1%**	**(253)**	**(3.0%)**	**(106.5%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	314	16	5.2%	16	5.2%	(253)	15.6%	(106.5%)
Payments	**-**	**-**	**-**	**-**	**-**	**(53)**	**.4%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(53)	.4%	(100.0%)
Net Cash from/(used) Financing Activities	**30 314**	**16**	**.1%**	**16**	**.1%**	**(306)**	**6.6%**	**(105.3%)**
Net Increase/(Decrease) in cash held	**443 784**	**628 092**	**141.5%**	**628 092**	**141.5%**	**459 084**	**(417.3%)**	**36.8%**
Cash/cash equivalents at the year begin:	821 167	1 883 847	229.4%	1 883 847	229.4%	933 935	112.8%	101.7%
Cash/cash equivalents at the year end:	**1 264 951**	**2 496 451**	**197.4%**	**2 496 451**	**197.4%**	**1 392 875**	**194.1%**	**79.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	82 798	48.4%	8 734	5.1%	49 895	29.2%	29 541	17.3%	170 968	34.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 769	17.3%	26 990	12.4%	6 953	3.2%	146 346	67.1%	218 058	44.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 282	17.9%	2 003	6.8%	1 491	5.1%	20 687	70.2%	29 462	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	55	2.2%	23	.9%	22	.9%	2 460	96.0%	2 561	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	933	3.9%	843	3.5%	487	2.0%	21 528	90.5%	23 791	4.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 209	4.7%	142	.3%	664	1.4%	43 725	93.6%	46 739	9.5%	-	-	-	-
Total By Income Source	**129 046**	**26.3%**	**38 734**	**7.9%**	**59 512**	**12.1%**	**264 286**	**53.8%**	**491 579**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 086	11.3%	13 538	49.7%	174	.6%	10 450	38.4%	27 248	5.5%	-	-	-	-
Commercial	63 807	41.4%	5 123	3.3%	29 997	19.5%	55 084	35.8%	154 011	31.3%	-	-	-	-
Households	62 154	20.0%	20 074	6.5%	29 341	9.5%	198 752	64.0%	310 320	63.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**129 046**	**26.3%**	**38 734**	**7.9%**	**59 512**	**12.1%**	**264 286**	**53.8%**	**491 579**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	750	78.8%	102	10.8%	-	-	100	10.5%	953	9.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 440	88.0%	405	4.2%	15	.2%	735	7.7%	9 594	91.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**9 190**	**87.1%**	**507**	**4.8%**	**15**	**.1%**	**835**	**7.9%**	**10 547**	**100.0%**

Contact Details

Municipal Manager	Mr Nhlanhla Mdakane	032 437 5015
Financial Manager	Mr Mthandeni Nene	032 437 5501

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**232 076**	**105 538**	**45.5%**	**105 538**	**45.5%**	**93 166**	**42.6%**	**13.3%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	149	21.7%	149	21.7%	140	14.0%	6.3%
Sale of Goods and Rendering of Services	173	222	128.2%	222	128.2%	31	9.7%	617.9%
Agency services	160	34	21.1%	34	21.1%	22	22.0%	53.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	307	-	307	-	190	-	61.6%
Interest earned from Current and Non Current Assets	8 418	2 060	24.5%	2 060	24.5%	2 203	44.1%	(6.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	707	157	22.2%	157	22.2%	170	12.2%	(7.5%)
Licence and permits	2	4	176.9%	4	176.9%	1	59.9%	195.3%
Operational Revenue	450	1 727	383.8%	1 727	383.8%	113	17.4%	1 430.8%
Non-Exchange Revenue								
Property rates	19 471	16 348	84.0%	16 348	84.0%	16 243	84.3%	.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 980	84 453	42.0%	84 453	42.0%	73 994	38.9%	14.1%
Interest	1 030	78	7.6%	78	7.6%	59	5.9%	30.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**232 008**	**62 350**	**26.9%**	**62 350**	**26.9%**	**56 256**	**25.7%**	**10.8%**
Employee related costs	82 581	18 529	22.4%	18 529	22.4%	16 310	21.1%	13.6%
Remuneration of councillors	16 367	3 804	23.2%	3 804	23.2%	4 398	27.7%	(13.5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 745	249	14.3%	249	14.3%	332	21.7%	(25.0%)
Debt impairment	1 000	25	2.5%	25	2.5%	316	15.8%	(92.2%)
Depreciation and amortisation	25 269	7 830	31.0%	7 830	31.0%	5 795	23.8%	35.1%
Interest	-	0	-	0	-	3	-	(97.9%)
Contracted services	57 795	19 074	33.0%	19 074	33.0%	16 788	30.7%	13.6%
Transfers and subsidies	4 200	737	17.5%	737	17.5%	899	20.4%	(18.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	43 051	12 103	28.1%	12 103	28.1%	11 416	29.7%	6.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**68**	**43 187**		**43 187**		**36 910**		
Transfers and subsidies - capital (monetary allocations)	34 995	13 849	39.6%	13 849	39.6%	13 002	35.5%	6.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 063**	**57 037**		**57 037**		**49 912**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**35 063**	**57 037**		**57 037**		**49 912**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 063**	**57 037**		**57 037**		**49 912**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 063**	**57 037**		**57 037**		**49 912**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**74 985**	**27 828**	**37.1%**	**27 828**	**37.1%**	**20 584**	**26.2%**	**35.2%**
National Government	30 430	12 144	39.9%	12 144	39.9%	11 463	39.2%	5.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 430**	**12 144**	**39.9%**	**12 144**	**39.9%**	**11 463**	**35.6%**	**5.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	44 554	15 684	35.2%	15 684	35.2%	9 122	19.7%	71.9%
Capital Expenditure Functional	**74 985**	**27 828**	**37.1%**	**27 828**	**37.1%**	**20 584**	**26.2%**	**35.2%**
Municipal governance and administration	**13 396**	**5 674**	**42.4%**	**5 674**	**42.4%**	**1 796**	**54.5%**	**215.9%**
Executive and Council	3 685	120	3.3%	120	3.3%	-	-	(100.0%)
Finance and administration	9 712	5 554	57.2%	5 554	57.2%	1 796	60.4%	209.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**2 391**	**-**	**-**	**-**	**-**	**649**	**3.3%**	**(100.0%)**
Community and Social Services	2 391	-	-	-	-	649	3.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**59 197**	**22 154**	**37.4%**	**22 154**	**37.4%**	**18 139**	**32.8%**	**22.1%**
Planning and Development	54 562	22 154	40.6%	22 154	40.6%	18 139	36.7%	22.1%
Road Transport	4 635	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**292 943**	**86 285**	**29.5%**	**86 285**	**29.5%**	**144 735**	**45.4%**	**(40.4%)**
Property rates	**12 656**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	512	-	-	-	-	-	-	-
Other revenue	**25 382**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	200 980	86 285	42.9%	86 285	42.9%	144 735	76.2%	(40.4%)
Transfers and Subsidies - Capital	44 995	-	-	-	-	-	-	-
Interest	8 418	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(219 287)**	**(8)**	**-**	**(8)**	**-**	**(7)**	**-**	**14.2%**
Suppliers and employees	(215 087)	(8)	-	(8)	-	(7)	-	14.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4 200)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**73 656**	**86 278**	**117.1%**	**86 278**	**117.1%**	**144 728**	**234.3%**	**(40.4%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(86 233)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(86 233)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(86 233)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(12 576)**	**86 278**	**(686.0%)**	**86 278**	**(686.0%)**	**144 728**	**(655.8%)**	**(40.4%)**
Cash/cash equivalents at the year begin:	77 258	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**64 682**	**166 635**	**257.6%**	**166 635**	**257.6%**	**144 728**	**252.6%**	**15.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	616	1.6%	(20)	(.1%)	15 064	40.1%	21 951	58.4%	37 611	85.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100.0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	114	46.7%	-	-	11	4.7%	118	48.6%	243	.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	92	16.3%	-	-	38	6.8%	435	77.0%	565	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	205	4.1%	-	-	180	3.6%	4 660	92.4%	5 045	11.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	.6%	1	.1%	129	31.8%	275	67.6%	408	.9%	-	-	-	-
Total By Income Source	**1 028**	**2.3%**	**(20)**	**-**	**15 423**	**35.2%**	**27 439**	**62.5%**	**43 870**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	57	.3%	-	-	14 312	68.2%	6 626	31.6%	20 995	47.9%	-	-	-	-
Commercial	505	4.2%	(20)	(.2%)	250	2.1%	11 288	93.9%	12 023	27.4%	-	-	-	-
Households	31	1.0%	-	-	26	.9%	2 964	98.1%	3 021	6.9%	-	-	-	-
Other	435	5.6%	0	-	835	10.7%	6 561	83.8%	7 832	17.9%	-	-	-	-
Total By Customer Group	**1 028**	**2.3%**	**(20)**	**-**	**15 423**	**35.2%**	**27 439**	**62.5%**	**43 870**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	885	101.8%	-	-	-	-	(15)	(1.8%)	870	63.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	495	100.0%	-	-	-	-	-	-	495	36.3%
Total	**1 380**	**101.1%**	**-**	**-**	**-**	**-**	**(15)**	**(1.1%)**	**1 364**	**100.0%**

Contact Details

Municipal Manager	Mr Disco Sethenjwa Goodman Khuzwayo	032 532 5000
Financial Manager	Mr Xolani Hlekwane	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**145 398**	**59 975**	**41.2%**	**59 975**	**41.2%**	**66 669**	**46.9%**	**(10.0%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	284	63	22.2%	63	22.2%	51	25.2%	24.2%
Sale of Goods and Rendering of Services	282	111	39.2%	111	39.2%	73	25.7%	52.4%
Agency services	118	53	44.9%	53	44.9%	16	13.3%	239.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9	2	22.0%	2	22.0%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	596	829	139.1%	829	139.1%	324	70.1%	155.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	932	209	22.4%	209	22.4%	237	25.4%	(12.0%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	69	5	7.1%	5	7.1%	4	6.7%	10.9%
Non-Exchange Revenue								
Property rates	22 775	8 637	37.9%	8 637	37.9%	21 480	89.5%	(59.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	9	1	8.2%	1	8.2%	3	41.8%	(78.4%)
Transfer and subsidies - Operational	120 139	50 065	41.7%	50 065	41.7%	44 481	38.4%	12.6%
Interest	184	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**145 289**	**35 028**	**24.1%**	**35 028**	**24.1%**	**32 184**	**23.0%**	**8.8%**
Employee related costs	56 708	14 662	25.9%	14 662	25.9%	12 796	24.2%	14.6%
Remuneration of councillors	9 696	2 316	23.9%	2 316	23.9%	2 542	26.9%	(8.9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 310	368	28.1%	368	28.1%	265	19.8%	38.6%
Debt impairment	1 881	-	-	-	-	-	-	-
Depreciation and amortisation	16 536	1 508	9.1%	1 508	9.1%	2 784	16.1%	(45.8%)
Interest	10	0	4.6%	0	4.6%	4	23.8%	(87.9%)
Contracted services	33 330	8 932	26.8%	8 932	26.8%	8 414	25.3%	6.2%
Transfers and subsidies	3 921	556	14.2%	556	14.2%	420	11.5%	32.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	21 897	6 686	30.5%	6 686	30.5%	4 960	26.2%	34.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**109**	**24 947**		**24 947**		**34 485**		
Transfers and subsidies - capital (monetary allocations)	25 940	2 180	8.4%	2 180	8.4%	9 494	29.7%	(77.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 049**	**27 127**		**27 127**		**43 979**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**26 049**	**27 127**		**27 127**		**43 979**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 049**	**27 127**		**27 127**		**43 979**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 049**	**27 127**		**27 127**		**43 979**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**26 315**	**4 554**	**17.3%**	**4 554**	**17.3%**	**10 951**	**32.5%**	**(58.4%)**
National Government	22 895	1 925	8.4%	1 925	8.4%	10 414	36.3%	(81.5%)
Provincial Government	-	199	-	199	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 895**	**2 124**	**9.3%**	**2 124**	**9.3%**	**10 414**	**36.3%**	**(79.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 420	2 431	71.1%	2 431	71.1%	537	10.8%	352.7%
Capital Expenditure Functional	**26 315**	**4 554**	**17.3%**	**4 554**	**17.3%**	**10 951**	**32.5%**	**(58.4%)**
Municipal governance and administration	**2 680**	**2 629**	**98.1%**	**2 629**	**98.1%**	**537**	**12.5%**	**389.7%**
Executive and Council	20	-	-	-	-	-	-	-
Finance and administration	2 660	2 629	98.8%	2 629	98.8%	537	12.5%	389.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**3 624**	**1 308**	**36.1%**	**1 308**	**36.1%**	**509**	**4.4%**	**157.2%**
Community and Social Services	530	-	-	-	-	-	-	-
Sport And Recreation	3 094	1 308	42.3%	1 308	42.3%	509	6.4%	157.2%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 011**	**617**	**3.1%**	**617**	**3.1%**	**9 906**	**55.6%**	**(93.8%)**
Planning and Development	180	-	-	-	-	-	-	-
Road Transport	19 831	617	3.1%	617	3.1%	9 906	57.5%	(93.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**172 248**	**100 059**	**58.1%**	**100 059**	**58.1%**	**137 096**	**65.7%**	**(27.0%)**
Property rates	**23 699**	**207**	**.9%**	**207**	**.9%**	**412**	**2.1%**	**(49.7%)**
Service charges	261	16	6.2%	16	6.2%	38	21.0%	(57.4%)
Other revenue	**1 612**	**3 909**	**242.5%**	**3 909**	**242.5%**	**512**	**5.6%**	**664.0%**
Transfers and Subsidies - Operational	120 074	85 927	71.6%	85 927	71.6%	126 135	86.0%	(31.9%)
Transfers and Subsidies - Capital	26 005	10 000	38.5%	10 000	38.5%	10 000	31.3%	-
Interest	596	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(158 191)**	**(35 638)**	**22.5%**	**(35 638)**	**22.5%**	**(53 408)**	**33.9%**	**(33.3%)**
Suppliers and employees	(158 181)	(35 638)	22.5%	(35 638)	22.5%	(53 408)	34.7%	(33.3%)
Finance charges	(10)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**14 057**	**64 421**	**458.3%**	**64 421**	**458.3%**	**83 688**	**163.6%**	**(23.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(30 262)**	**(1 954)**	**6.5%**	**(1 954)**	**6.5%**	**(10 672)**	**30.7%**	**(81.7%)**
Capital assets	(30 262)	(1 954)	6.5%	(1 954)	6.5%	(10 672)	30.7%	(81.7%)
Net Cash from/(used) Investing Activities	**(30 262)**	**(1 954)**	**6.5%**	**(1 954)**	**6.5%**	**(10 672)**	**30.7%**	**(81.7%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(16 205)**	**62 468**	**(385.5%)**	**62 468**	**(385.5%)**	**73 016**	**445.8%**	**(14.4%)**
Cash/cash equivalents at the year begin:	15 886	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(319)**	**79 549**	**(24 975.2%)**	**79 549**	**(24 975.2%)**	**73 016**	**387.7%**	**8.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	508	2.1%	-	-	21 818	90.9%	1 665	6.9%	23 991	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	26	45.6%	-	-	8	14.3%	23	40.1%	57	.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	23.6%	-	-	9	5.3%	119	71.1%	167	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	4	2.1%	-	-	3	1.8%	171	96.2%	178	.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(33)	8.4%	(66)	16.5%	(92)	23.0%	(208)	52.1%	(398)	(1.7%)	-	-	-	-
Total By Income Source	**544**	**2.3%**	**(66)**	**(.3%)**	**21 746**	**90.6%**	**1 769**	**7.4%**	**23 994**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	95	.5%	-	-	20 524	97.4%	457	2.2%	21 075	87.8%	-	-	-	-
Commercial	365	36.6%	-	-	283	28.4%	349	35.0%	997	4.2%	-	-	-	-
Households	18	2.4%	-	-	113	14.9%	627	82.7%	759	3.2%	-	-	-	-
Other	65	5.6%	(66)	(5.6%)	826	71.1%	336	29.0%	1 162	4.8%	-	-	-	-
Total By Customer Group	**544**	**2.3%**	**(66)**	**(.3%)**	**21 746**	**90.6%**	**1 769**	**7.4%**	**23 994**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	84	46.9%	56	31.5%	-	-	39	21.6%	179	59.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	127	105.7%	(0)	-	-	-	(7)	(5.7%)	120	40.2%
Total	**211**	**70.5%**	**56**	**18.8%**	**-**	**-**	**32**	**10.6%**	**300**	**100.0%**

Contact Details

Municipal Manager	Mr Thulani Khuluse	032 481 4500
Financial Manager	Ms Lungile Jali	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 518 509**	**447 620**	**29.5%**	**447 620**	**29.5%**	**377 598**	**30.3%**	**18.5%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	299 943	68 868	23.0%	68 868	23.0%	65 273	29.7%	5.5%
Service charges - Waste Water Management	76 772	20 602	26.8%	20 602	26.8%	16 342	23.3%	26.1%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	147 424	2 454	1.7%	2 454	1.7%	1 108	32.0%	121.5%
Agency services	2 238	-	-	-	-	603	29.3%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 466	22 157	37.3%	22 157	37.3%	14 227	66.7%	55.7%
Interest earned from Current and Non Current Assets	15 910	11 474	72.1%	11 474	72.1%	5 373	32.4%	113.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	6 360	1 146	18.0%	1 146	18.0%	935	15.7%	22.5%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	795	(10)	(1.2%)	(10)	(1.2%)	51	38.0%	(119.5%)
Licences or permits	44	18	40.0%	18	40.0%	-	-	(100.0%)
Transfer and subsidies - Operational	832 052	320 911	38.6%	320 911	38.6%	273 685	35.0%	17.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	77 505	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 493 069**	**207 744**	**13.9%**	**207 744**	**13.9%**	**206 116**	**16.6%**	**.8%**
Employee related costs	312 628	72 186	23.1%	72 186	23.1%	68 053	22.7%	6.1%
Remuneration of councillors	11 842	2 560	21.6%	2 560	21.6%	2 701	19.5%	(5.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	264 146	4 477	1.7%	4 477	1.7%	20 090	7.4%	(77.7%)
Debt impairment	60 197	-	-	-	-	57	.2%	(100.0%)
Depreciation and amortisation	154 080	31 185	20.2%	31 185	20.2%	34 175	29.4%	(8.8%)
Interest	10 942	472	4.3%	472	4.3%	818	17.0%	(42.3%)
Contracted services	201 669	39 816	19.7%	39 816	19.7%	32 670	16.9%	21.9%
Transfers and subsidies	41 432	10 080	24.3%	10 080	24.3%	9 572	25.0%	5.3%
Irrecoverable debts written off	8	-	-	-	-	-	-	-
Operational costs	329 967	46 968	14.2%	46 968	14.2%	37 979	22.5%	23.7%
Losses on disposal of Assets	5 277	-	-	-	-	-	-	-
Other Losses	100 882	-	-	-	-	-	-	-
Surplus/(Deficit)	**25 440**	**239 876**		**239 876**		**171 482**		
Transfers and subsidies - capital (monetary allocations)	337 294	21 866	6.5%	21 866	6.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**362 734**	**261 742**		**261 742**		**171 482**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**362 734**	**261 742**		**261 742**		**171 482**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**362 734**	**261 742**		**261 742**		**171 482**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**362 734**	**261 742**		**261 742**		**171 482**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**452 465**	**21 831**	**4.8%**	**21 831**	**4.8%**	**75 493**	**21.9%**	**(71.1%)**
National Government	293 299	14 654	5.0%	14 654	5.0%	67 695	28.1%	(78.4%)
Provincial Government	-	4 360	-	4 360	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**293 299**	**19 014**	**6.5%**	**19 014**	**6.5%**	**67 695**	**28.1%**	**(71.9%)**
Borrowing	58 000	-	-	-	-	-	-	-
Internally generated funds	101 166	2 818	2.8%	2 818	2.8%	7 798	17.3%	(63.9%)
Capital Expenditure Functional	**452 465**	**21 831**	**4.8%**	**21 831**	**4.8%**	**75 493**	**21.9%**	**(71.1%)**
Municipal governance and administration	**114 959**	**1 335**	**1.2%**	**1 335**	**1.2%**	**14**	**-**	**9 105.7%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	114 959	1 335	1.2%	1 335	1.2%	14	-	9 105.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**350**	**582**	**166.2%**	**582**	**166.2%**	**299**	**4.2%**	**94.4%**
Planning and Development	350	582	166.2%	582	166.2%	299	4.2%	94.4%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**337 156**	**19 915**	**5.9%**	**19 915**	**5.9%**	**75 179**	**28.4%**	**(73.5%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	224 024	12 798	5.7%	12 798	5.7%	51 421	28.5%	(75.1%)
Waste Water Management	113 132	7 117	6.3%	7 117	6.3%	23 758	28.4%	(70.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 569 603**	**551 017**	**35.1%**	**551 017**	**35.1%**	**528 124**	**34.8%**	**4.3%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	248 860	64 270	25.8%	64 270	25.8%	52 552	27.7%	22.3%
Other revenue	**135 488**	**24 566**	**18.1%**	**24 566**	**18.1%**	**21 825**	**12.4%**	**12.6%**
Transfers and Subsidies - Operational	832 052	321 763	38.7%	321 763	38.7%	305 333	35.5%	5.4%
Transfers and Subsidies - Capital	337 294	129 000	38.2%	129 000	38.2%	143 000	51.5%	(9.8%)
Interest	15 910	11 417	71.8%	11 417	71.8%	5 414	32.7%	110.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 097 144)**	**(319 360)**	**29.1%**	**(319 360)**	**29.1%**	**(258 431)**	**23.5%**	**23.6%**
Suppliers and employees	(1 085 201)	(318 219)	29.3%	(318 219)	29.3%	(256 992)	24.3%	23.8%
Finance charges	(10 830)	(1 141)	10.5%	(1 141)	10.5%	(1 439)	30.0%	(20.7%)
Transfers and grants	(1 113)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**472 459**	**231 657**	**49.0%**	**231 657**	**49.0%**	**269 693**	**64.2%**	**(14.1%)**
Cash Flow from Investing Activities								
Receipts	**52**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	52	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(479 680)**	**(28 286)**	**5.9%**	**(28 286)**	**5.9%**	**(87 310)**	**17.9%**	**(67.6%)**
Capital assets	(479 680)	(28 286)	5.9%	(28 286)	5.9%	(87 310)	17.9%	(67.6%)
Net Cash from/(used) Investing Activities	**(479 628)**	**(28 286)**	**5.9%**	**(28 286)**	**5.9%**	**(87 310)**	**17.9%**	**(67.6%)**
Cash Flow from Financing Activities								
Receipts	**-**	**(20)**	**-**	**(20)**	**-**	**(22)**	**-**	**(7.5%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(20)	-	(20)	-	(22)	-	(7.5%)
Payments	**(22 695)**	**(4 831)**	**21.3%**	**(4 831)**	**21.3%**	**(7 929)**	**20.2%**	**(39.1%)**
Repayment of borrowing	(22 695)	(4 831)	21.3%	(4 831)	21.3%	(7 929)	20.2%	(39.1%)
Net Cash from/(used) Financing Activities	**(22 695)**	**(4 851)**	**21.4%**	**(4 851)**	**21.4%**	**(7 951)**	**20.3%**	**(39.0%)**
Net Increase/(Decrease) in cash held	**(29 864)**	**198 520**	**(664.7%)**	**198 520**	**(664.7%)**	**174 432**	**(161.2%)**	**13.8%**
Cash/cash equivalents at the year begin:	333 095	266 913	80.1%	266 913	80.1%	221 686	58.0%	20.4%
Cash/cash equivalents at the year end:	**303 231**	**476 897**	**157.3%**	**476 897**	**157.3%**	**381 689**	**139.2%**	**24.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 761	4.3%	19 981	3.4%	16 991	2.9%	529 948	89.4%	592 680	64.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	999	100.0%	999	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 366	7.3%	4 175	4.1%	3 053	3.0%	86 908	85.6%	101 501	11.1%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 685	3.8%	7 539	3.7%	7 314	3.6%	179 842	88.9%	202 380	22.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 880	40.1%	2 541	12.9%	138	.7%	9 100	46.3%	19 659	2.1%	-	-	-	-
Total By Income Source	**48 692**	**5.3%**	**34 235**	**3.7%**	**27 495**	**3.0%**	**806 797**	**88.0%**	**917 219**	**100.0%**	**1**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 991	26.1%	5 367	10.8%	2 127	4.3%	29 245	58.8%	49 731	5.4%	-	-	-	-
Commercial	7 942	16.2%	3 163	6.5%	2 075	4.2%	35 742	73.1%	48 921	5.3%	-	-	-	-
Households	27 759	3.4%	25 706	3.1%	23 292	2.8%	741 810	90.6%	818 568	89.2%	1	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**48 692**	**5.3%**	**34 235**	**3.7%**	**27 495**	**3.0%**	**806 797**	**88.0%**	**917 219**	**100.0%**	**1**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	22 641	97.7%	273	1.2%	-	-	254	1.1%	23 168	71.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 934	64.3%	2 179	23.6%	73	.8%	1 037	11.2%	9 224	28.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**28 575**	**88.2%**	**2 452**	**7.6%**	**73**	**.2%**	**1 291**	**4.0%**	**32 392**	**100.0%**

Contact Details

Municipal Manager	Mr Sazi Mbhele	032 551 9501
Financial Manager	Dr Emmanuel Ngcobo	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**471 842**	**172 539**	**36.6%**	**172 539**	**36.6%**	**144 340**	**32.0%**	**19.5%**
Exchange Revenue								
Service charges - Electricity	185 555	56 923	30.7%	56 923	30.7%	49 511	25.8%	15.0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	20 252	8 381	41.4%	8 381	41.4%	4 765	22.3%	75.9%
Sale of Goods and Rendering of Services	11 966	821	6.9%	821	6.9%	669	17.4%	22.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1 473	-	1 473	-	1 366	30.4%	7.8%
Interest earned from Current and Non Current Assets	4 778	2 175	45.5%	2 175	45.5%	1 263	42.1%	72.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 376	605	25.4%	605	25.4%	190	6.4%	217.6%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	4 330	-	-	-	-	7	6.5%	(100.0%)
Non-Exchange Revenue								
Property rates	141 738	64 715	45.7%	64 715	45.7%	53 719	40.3%	20.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	227	85	37.5%	85	37.5%	44	35.6%	91.9%
Licences or permits	5 182	1 268	24.5%	1 268	24.5%	1 130	28.2%	12.2%
Transfer and subsidies - Operational	89 623	36 093	40.3%	36 093	40.3%	31 676	37.1%	13.9%
Interest	5 814	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**442 228**	**139 801**	**31.6%**	**139 801**	**31.6%**	**130 235**	**29.4%**	**7.3%**
Employee related costs	158 875	37 657	23.7%	37 657	23.7%	35 702	23.6%	5.5%
Remuneration of councillors	8 842	2 363	26.7%	2 363	26.7%	2 170	27.0%	8.9%
Bulk purchases - electricity	142 993	56 242	39.3%	56 242	39.3%	61 704	44.4%	(8.9%)
Inventory consumed	11 514	1 645	14.3%	1 645	14.3%	1 930	21.1%	(14.7%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 236	11 644	38.5%	11 644	38.5%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	44 698	12 801	28.6%	12 801	28.6%	11 741	25.9%	9.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	8 500	7 049	82.9%	7 049	82.9%	5 645	37.6%	24.9%
Operational costs	36 570	10 399	28.4%	10 399	28.4%	11 343	30.6%	(8.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**29 614**	**32 738**		**32 738**		**14 105**		
Transfers and subsidies - capital (monetary allocations)	82 290	24 581	29.9%	24 581	29.9%	6 268	6.7%	292.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**111 904**	**57 319**		**57 319**		**20 373**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**111 904**	**57 319**		**57 319**		**20 373**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**111 904**	**57 319**		**57 319**		**20 373**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**111 904**	**57 319**		**57 319**		**20 373**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**111 109**	**26 791**	**24.1%**	**26 791**	**24.1%**	**9 025**	**7.1%**	**196.8%**
National Government	51 453	12 199	23.7%	12 199	23.7%	-	-	(100.0%)
Provincial Government	21 317	10 667	50.0%	10 667	50.0%	6 268	18.4%	70.2%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**72 770**	**22 866**	**31.4%**	**22 866**	**31.4%**	**6 268**	**7.7%**	**264.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	38 339	3 924	10.2%	3 924	10.2%	2 758	6.0%	42.3%
Capital Expenditure Functional	**111 109**	**26 791**	**24.1%**	**26 791**	**24.1%**	**8 992**	**7.1%**	**197.9%**
Municipal governance and administration	**2 100**	**15**	**.7%**	**15**	**.7%**	**468**	**9.1%**	**(96.9%)**
Executive and Council	-	-	-	-	-	22	.9%	(100.0%)
Finance and administration	2 100	15	.7%	15	.7%	446	15.6%	(96.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**11 688**	**10 667**	**91.3%**	**10 667**	**91.3%**	**6 235**	**17.3%**	**71.1%**
Community and Social Services	788	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	900	-	-	-	-	(33)	(2.0%)	(100.0%)
Housing	10 000	10 667	106.7%	10 667	106.7%	6 268	18.4%	70.2%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**50 011**	**8 870**	**17.7%**	**8 870**	**17.7%**	**2 290**	**6.2%**	**287.4%**
Planning and Development	17 767	1 398	7.9%	1 398	7.9%	-	-	(100.0%)
Road Transport	32 244	7 472	23.2%	7 472	23.2%	2 290	8.5%	226.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**47 310**	**7 239**	**15.3%**	**7 239**	**15.3%**	**-**	**-**	**(100.0%)**
Energy sources	46 910	7 058	15.0%	7 058	15.0%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	400	181	45.2%	181	45.2%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**658 302**	**180 707**	**27.5%**	**180 707**	**27.5%**	**153 341**	**28.4%**	**17.8%**
Property rates	**177 147**	**32 618**	**18.4%**	**32 618**	**18.4%**	**53 908**	**40.9%**	**(39.5%)**
Service charges	260 451	70 570	27.1%	70 570	27.1%	33 816	15.7%	108.7%
Other revenue	**44 012**	**6 060**	**13.8%**	**6 060**	**13.8%**	**4 578**	**41.5%**	**32.4%**
Transfers and Subsidies - Operational	89 623	34 466	38.5%	34 466	38.5%	32 102	37.6%	7.4%
Transfers and Subsidies - Capital	82 290	36 267	44.1%	36 267	44.1%	28 081	30.1%	29.2%
Interest	4 778	725	15.2%	725	15.2%	855	28.5%	(15.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(433 410)**	**(106 627)**	**24.6%**	**(106 627)**	**24.6%**	**(100 903)**	**26.3%**	**5.7%**
Suppliers and employees	(433 410)	(106 627)	24.6%	(106 627)	24.6%	(100 903)	26.3%	5.7%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**224 892**	**74 080**	**32.9%**	**74 080**	**32.9%**	**52 438**	**33.4%**	**41.3%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(127 775)**	**(35 852)**	**28.1%**	**(35 852)**	**28.1%**	**(10 525)**	**8.3%**	**240.6%**
Capital assets	(127 775)	(35 852)	28.1%	(35 852)	28.1%	(10 525)	8.3%	240.6%
Net Cash from/(used) Investing Activities	**(127 775)**	**(35 852)**	**28.1%**	**(35 852)**	**28.1%**	**(10 525)**	**8.3%**	**240.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(38)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(38)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(38)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**97 117**	**38 228**	**39.4%**	**38 228**	**39.4%**	**41 874**	**140.0%**	**(8.7%)**
Cash/cash equivalents at the year begin:	25 588	131 310	513.2%	131 310	513.2%	71 238	278.4%	84.3%
Cash/cash equivalents at the year end:	**122 705**	**170 436**	**138.9%**	**170 436**	**138.9%**	**112 881**	**203.4%**	**51.0%**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 845	45.7%	9 977	42.1%	740	3.1%	2 157	9.1%	23 719	21.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 401	18.1%	7 459	13.0%	20 522	35.8%	18 977	33.1%	57 360	52.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 307	16.0%	1 656	11.5%	1 221	8.5%	9 245	64.1%	14 429	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	650	4.8%	421	3.1%	409	3.0%	12 036	89.0%	13 516	12.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	108	12.0%	83	9.3%	65	7.3%	640	71.4%	897	.8%	-	-	-	-
Total By Income Source	**24 311**	**22.1%**	**19 597**	**17.8%**	**22 958**	**20.9%**	**43 055**	**39.2%**	**109 921**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 747	14.3%	7 471	15.8%	17 954	38.0%	15 062	31.9%	47 235	43.0%	-	-	-	-
Commercial	12 173	40.6%	8 474	28.3%	1 164	3.9%	8 148	27.2%	29 960	27.3%	-	-	-	-
Households	5 391	16.5%	3 652	11.2%	3 839	11.7%	19 844	60.6%	32 726	29.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**24 311**	**22.1%**	**19 597**	**17.8%**	**22 958**	**20.9%**	**43 055**	**39.2%**	**109 921**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 779	81.6%	91	2.0%	534	11.5%	225	4.9%	4 629	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**3 779**	**81.6%**	**91**	**2.0%**	**534**	**11.5%**	**225**	**4.9%**	**4 629**	**100.0%**

Contact Details

Municipal Manager	Mr Sipho Raynold Zwane	039 797 6603
Financial Manager	Mr Siyabonga Khoza	083 375 9758

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**227 089**	**90 879**	**40.0%**	**90 879**	**40.0%**	**63 680**	**34.6%**	**42.7%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 507	822	23.4%	822	23.4%	808	21.9%	1.8%
Sale of Goods and Rendering of Services	168	22	13.0%	22	13.0%	24	12.7%	(8.4%)
Agency services	1 300	298	22.9%	298	22.9%	334	17.7%	(11.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	188	-	188	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	12 500	5 128	41.0%	5 128	41.0%	2 753	27.5%	86.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	837	45.0%	837	45.0%	268	33.5%	212.7%
Licence and permits	371	9	2.6%	9	2.6%	14	13.8%	(31.2%)
Operational Revenue	1 225	219	17.8%	219	17.8%	139	134.9%	57.0%
Non-Exchange Revenue								
Property rates	52 764	13 140	24.9%	13 140	24.9%	6 150	25.0%	113.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	871	204	23.5%	204	23.5%	160	32.1%	27.5%
Licences or permits	2 081	873	41.9%	873	41.9%	637	19.1%	37.1%
Transfer and subsidies - Operational	150 333	67 315	44.8%	67 315	44.8%	52 394	37.7%	28.5%
Interest	110	1 824	1 658.2%	1 824	1 658.2%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**213 580**	**54 696**	**25.6%**	**54 696**	**25.6%**	**40 645**	**20.1%**	**34.6%**
Employee related costs	94 410	20 994	22.2%	20 994	22.2%	20 383	22.3%	3.0%
Remuneration of councillors	10 960	2 740	25.0%	2 740	25.0%	3 003	28.1%	(8.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 535	53	3.5%	53	3.5%	10	.6%	415.9%
Debt impairment	1 700	-	-	-	-	-	-	-
Depreciation and amortisation	36 000	7 161	19.9%	7 161	19.9%	7 569	21.0%	(5.4%)
Interest	5	0	5.4%	0	5.4%	-	-	(100.0%)
Contracted services	25 447	15 979	62.8%	15 979	62.8%	2 762	10.6%	478.4%
Transfers and subsidies	9 826	2 195	22.3%	2 195	22.3%	713	10.7%	207.8%
Irrecoverable debts written off	2 378	104	4.4%	104	4.4%	-	-	(100.0%)
Operational costs	31 319	5 468	17.5%	5 468	17.5%	6 205	22.4%	(11.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 509**	**36 183**		**36 183**		**23 034**		
Transfers and subsidies - capital (monetary allocations)	41 499	9 723	23.4%	9 723	23.4%	3 402	9.6%	185.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**55 008**	**45 906**		**45 906**		**26 437**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**55 008**	**45 906**		**45 906**		**26 437**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**55 008**	**45 906**		**45 906**		**26 437**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**55 008**	**45 906**		**45 906**		**26 437**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**59 605**	**10 301**	**17.3%**	**10 301**	**17.3%**	**3 200**	**6.3%**	**221.9%**
National Government	39 499	8 503	21.5%	8 503	21.5%	3 088	10.2%	175.4%
Provincial Government	2 000	164	8.2%	164	8.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41 499**	**8 667**	**20.9%**	**8 667**	**20.9%**	**3 088**	**8.7%**	**180.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	18 106	1 634	9.0%	1 634	9.0%	113	.7%	1 351.5%
Capital Expenditure Functional	**59 605**	**10 301**	**17.3%**	**10 301**	**17.3%**	**3 200**	**6.3%**	**221.9%**
Municipal governance and administration	**6 784**	**211**	**3.1%**	**211**	**3.1%**	**37**	**.7%**	**472.1%**
Executive and Council	750	-	-	-	-	-	-	-
Finance and administration	6 034	211	3.5%	211	3.5%	37	.7%	472.1%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**25 067**	**4 020**	**16.0%**	**4 020**	**16.0%**	**1 409**	**6.6%**	**185.3%**
Community and Social Services	8 977	2 187	24.4%	2 187	24.4%	251	2.7%	772.2%
Sport And Recreation	14 680	1 833	12.5%	1 833	12.5%	1 158	9.7%	58.3%
Public Safety	1 410	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 852**	**4 461**	**19.5%**	**4 461**	**19.5%**	**1 754**	**7.5%**	**154.3%**
Planning and Development	5 630	164	2.9%	164	2.9%	-	-	(100.0%)
Road Transport	17 222	4 297	24.9%	4 297	24.9%	1 754	13.1%	144.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**4 852**	**1 610**	**33.2%**	**1 610**	**33.2%**	**-**	**-**	**(100.0%)**
Energy sources	4 740	1 599	33.7%	1 599	33.7%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	112	11	9.4%	11	9.4%	-	-	(100.0%)
Other	**50**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**279 871**	**96 316**	**34.4%**	**96 316**	**34.4%**	**78 710**	**25.1%**	**22.4%**
Property rates	**42 213**	**6 293**	**14.9%**	**6 293**	**14.9%**	**1 798**	**9.6%**	**249.9%**
Service charges	3 226	45	1.4%	45	1.4%	36	1.8%	25.9%
Other revenue	**8 237**	**5 130**	**62.3%**	**5 130**	**62.3%**	**3 939**	**22.1%**	**30.2%**
Transfers and Subsidies - Operational	172 196	69 486	40.4%	69 486	40.4%	62 500	27.3%	11.2%
Transfers and Subsidies - Capital	41 499	13 000	31.3%	13 000	31.3%	9 060	25.6%	43.5%
Interest	12 500	2 362	18.9%	2 362	18.9%	1 378	13.8%	71.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(202 293)**	**(55 720)**	**27.5%**	**(55 720)**	**27.5%**	**(44 604)**	**17.4%**	**24.9%**
Suppliers and employees	(192 462)	(55 720)	29.0%	(55 720)	29.0%	(44 604)	17.9%	24.9%
Finance charges	(5)	-	-	-	-	-	-	-
Transfers and grants	(9 826)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**77 578**	**40 595**	**52.3%**	**40 595**	**52.3%**	**34 106**	**59.7%**	**19.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(67 200)**	**(12 954)**	**19.3%**	**(12 954)**	**19.3%**	**(4 103)**	**8.1%**	**215.7%**
Capital assets	(67 200)	(12 954)	19.3%	(12 954)	19.3%	(4 103)	8.1%	215.7%
Net Cash from/(used) Investing Activities	**(67 200)**	**(12 954)**	**19.3%**	**(12 954)**	**19.3%**	**(4 103)**	**8.1%**	**215.7%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**10 378**	**27 642**	**266.3%**	**27 642**	**266.3%**	**30 003**	**486.6%**	**(7.9%)**
Cash/cash equivalents at the year begin:	228 631	-	-	-	-	29 000	22.5%	(100.0%)
Cash/cash equivalents at the year end:	**239 009**	**209 932**	**87.8%**	**209 932**	**87.8%**	**135 022**	**100.1%**	**55.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 682	6.2%	3 901	6.6%	3 573	6.0%	48 042	81.2%	59 197	67.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	614	7.8%	-	-	258	3.3%	6 989	88.9%	7 860	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	724	75.2%	-	-	-	-	239	24.8%	963	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 355	67.6%	-	-	649	32.4%	-	-	2 004	2.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10)	(.1%)	(18)	(.1%)	(21)	(.1%)	17 700	100.3%	17 651	20.1%	-	-	-	-
Total By Income Source	**6 364**	**7.3%**	**3 883**	**4.4%**	**4 459**	**5.1%**	**72 970**	**83.2%**	**87 675**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	767	4.4%	1 070	6.2%	1 206	6.9%	14 355	82.5%	17 398	19.8%	-	-	-	-
Commercial	1 006	6.3%	450	2.8%	560	3.5%	14 070	87.5%	16 087	18.3%	-	-	-	-
Households	1 759	5.0%	799	2.3%	1 167	3.3%	31 761	89.5%	35 486	40.5%	-	-	-	-
Other	2 831	15.1%	1 563	8.4%	1 526	8.2%	12 784	68.3%	18 704	21.3%	-	-	-	-
Total By Customer Group	**6 364**	**7.3%**	**3 883**	**4.4%**	**4 459**	**5.1%**	**72 970**	**83.2%**	**87 675**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 816	99.8%	2	-	1	-	12	.2%	6 831	50.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 031	15.2%	(1)	-	289	4.3%	5 471	80.6%	6 791	49.9%
Total	**7 847**	**57.6%**	**2**	**-**	**290**	**2.1%**	**5 483**	**40.3%**	**13 622**	**100.0%**

Contact Details

Municipal Manager	Mr Mlungisi Eleutherius Mkhize	039 834 7700
Financial Manager	Ms Siyasanga Yolani Sityata	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**278 225**	**116 323**	**41.8%**	**116 323**	**41.8%**	**103 572**	**39.1%**	**12.3%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 333	848	25.4%	848	25.4%	825	26.5%	2.8%
Sale of Goods and Rendering of Services	260	67	25.7%	67	25.7%	111	52.7%	(39.9%)
Agency services	1 300	355	27.3%	355	27.3%	361	24.9%	(1.4%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	498	96	19.3%	96	19.3%	103	30.5%	(6.6%)
Interest earned from Current and Non Current Assets	8 382	4 071	48.6%	4 071	48.6%	3 190	39.7%	27.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	362	92	25.5%	92	25.5%	246	31.1%	(62.6%)
Rental from Fixed Assets	1 234	322	26.1%	322	26.1%	144	25.8%	123.2%
Licence and permits	50	9	18.8%	9	18.8%	-	-	(100.0%)
Operational Revenue	46	19	42.4%	19	42.4%	93	40.6%	(79.1%)
Non-Exchange Revenue								
Property rates	9 634	6 127	63.6%	6 127	63.6%	6 043	63.8%	1.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	450	149	33.0%	149	33.0%	103	14.7%	44.4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	252 676	104 168	41.2%	104 168	41.2%	92 352	38.5%	12.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	1	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**347 107**	**80 298**	**23.1%**	**80 298**	**23.1%**	**70 812**	**20.0%**	**13.4%**
Employee related costs	134 263	31 772	23.7%	31 772	23.7%	30 164	24.1%	5.3%
Remuneration of councillors	18 980	4 387	23.1%	4 387	23.1%	4 903	25.8%	(10.5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	7 856	460	5.9%	460	5.9%	165	2.3%	179.1%
Debt impairment	1 350	-	-	-	-	-	-	-
Depreciation and amortisation	50 511	11 730	23.2%	11 730	23.2%	10 793	21.4%	8.7%
Interest	-	-	-	-	-	-	-	-
Contracted services	71 617	12 583	17.6%	12 583	17.6%	9 126	9.8%	37.9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 000	4 574	457.4%	4 574	457.4%	68	16.9%	6 663.8%
Operational costs	61 530	14 791	24.0%	14 791	24.0%	15 594	27.0%	(5.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(68 882)**	**36 025**		**36 025**		**32 760**		
Transfers and subsidies - capital (monetary allocations)	61 492	10 981	17.9%	10 981	17.9%	12 739	18.4%	(13.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(7 390)**	**47 006**		**47 006**		**45 499**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(7 390)**	**47 006**		**47 006**		**45 499**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(7 390)**	**47 006**		**47 006**		**45 499**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(7 390)**	**47 006**		**47 006**		**45 499**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**108 906**	**18 403**	**16.9%**	**18 403**	**16.9%**	**19 045**	**14.7%**	**(3.4%)**
National Government	44 691	9 819	22.0%	9 819	22.0%	11 297	22.9%	(13.1%)
Provincial Government	8 780	4 539	51.7%	4 539	51.7%	3 402	17.0%	33.4%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 471**	**14 358**	**26.9%**	**14 358**	**26.9%**	**14 699**	**21.2%**	**(2.3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	55 435	4 044	7.3%	4 044	7.3%	4 346	7.2%	(7.0%)
Capital Expenditure Functional	**108 906**	**18 879**	**17.3%**	**18 879**	**17.3%**	**19 045**	**14.7%**	**(.9%)**
Municipal governance and administration	**8 628**	**-**	**-**	**-**	**-**	**33**	**.5%**	**(100.0%)**
Executive and Council	425	-	-	-	-	18	6.1%	(100.0%)
Finance and administration	8 203	-	-	-	-	14	.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 693**	**5 016**	**46.9%**	**5 016**	**46.9%**	**3 402**	**14.8%**	**47.4%**
Community and Social Services	1 913	477	24.9%	477	24.9%	-	-	(100.0%)
Sport And Recreation	8 780	4 539	51.7%	4 539	51.7%	3 402	17.0%	33.4%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**59 624**	**10 115**	**17.0%**	**10 115**	**17.0%**	**14 925**	**19.6%**	**(32.2%)**
Planning and Development	1 828	-	-	-	-	-	-	-
Road Transport	57 797	10 115	17.5%	10 115	17.5%	14 925	20.6%	(32.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**29 962**	**3 748**	**12.5%**	**3 748**	**12.5%**	**686**	**2.8%**	**446.7%**
Energy sources	15 725	62	.4%	62	.4%	-	-	(100.0%)
Water Management	4 038	829	20.5%	829	20.5%	686	9.8%	20.9%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	10 200	2 858	28.0%	2 858	28.0%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**354 662**	**150 108**	**42.3%**	**150 108**	**42.3%**	**138 336**	**40.7%**	**8.5%**
Property rates	**6 744**	**1 731**	**25.7%**	**1 731**	**25.7%**	**1 095**	**18.0%**	**58.0%**
Service charges	2 333	512	21.9%	512	21.9%	549	21.8%	(6.8%)
Other revenue	**22 433**	**5 444**	**24.3%**	**5 444**	**24.3%**	**6 816**	**168.6%**	**(20.1%)**
Transfers and Subsidies - Operational	253 277	106 051	41.9%	106 051	41.9%	92 718	37.0%	14.4%
Transfers and Subsidies - Capital	61 492	32 379	52.7%	32 379	52.7%	35 121	50.7%	(7.8%)
Interest	8 382	3 991	47.6%	3 991	47.6%	2 037	25.8%	95.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(294 846)**	**(23 938)**	**8.1%**	**(23 938)**	**8.1%**	**(21 580)**	**6.9%**	**10.9%**
Suppliers and employees	(294 846)	(23 938)	8.1%	(23 938)	8.1%	(21 580)	6.9%	10.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**59 816**	**126 170**	**210.9%**	**126 170**	**210.9%**	**116 756**	**431.5%**	**8.1%**
Cash Flow from Investing Activities								
Receipts	**(32 153)**	**-**	**-**	**-**	**-**	**(359)**	**(.8%)**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	1	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(32 153)	-	-	-	-	(360)	(.8%)	(100.0%)
Payments	**(108 906)**	**(18 545)**	**17.0%**	**(18 545)**	**17.0%**	**(20 390)**	**15.7%**	**(9.0%)**
Capital assets	(108 906)	(18 545)	17.0%	(18 545)	17.0%	(20 390)	15.7%	(9.0%)
Net Cash from/(used) Investing Activities	**(141 059)**	**(18 545)**	**13.1%**	**(18 545)**	**13.1%**	**(20 749)**	**24.1%**	**(10.6%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(81 244)**	**107 625**	**(132.5%)**	**107 625**	**(132.5%)**	**96 007**	**(162.2%)**	**12.1%**
Cash/cash equivalents at the year begin:	300 334	183 976	61.3%	183 976	61.3%	182 834	86.9%	.6%
Cash/cash equivalents at the year end:	**219 090**	**291 601**	**133.1%**	**291 601**	**133.1%**	**278 703**	**184.2%**	**4.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	451	5.2%	203	2.4%	4 332	50.3%	3 626	42.1%	8 612	59.5%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	301	6.5%	228	4.9%	201	4.3%	3 906	84.2%	4 636	32.0%	56	1.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	59	4.8%	35	2.9%	-	-	1 130	92.3%	1 224	8.5%	2	.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**811**	**5.6%**	**467**	**3.2%**	**4 533**	**31.3%**	**8 661**	**59.8%**	**14 472**	**100.0%**	**58**	**.4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7	.2%	4	.1%	3 616	83.9%	680	15.8%	4 308	29.8%	-	-	-	-
Commercial	455	28.4%	161	10.0%	109	6.8%	879	54.8%	1 604	11.1%	-	-	-	-
Households	349	4.1%	302	3.5%	807	9.4%	7 102	83.0%	8 560	59.1%	58	.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**811**	**5.6%**	**467**	**3.2%**	**4 533**	**31.3%**	**8 661**	**59.8%**	**14 472**	**100.0%**	**58**	**.4%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Christopher Andile Ngqoyiya	039 259 5300
Financial Manager	Mrs Thembakazi Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**244 799**	**77 135**	**31.5%**	**77 135**	**31.5%**	**77 219**	**35.0%**	**(.1%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 421	736	16.7%	736	16.7%	1 048	29.6%	(29.8%)
Sale of Goods and Rendering of Services	603	121	20.0%	121	20.0%	77	17.8%	56.0%
Agency services	688	47	6.9%	47	6.9%	245	69.4%	(80.7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 491	899	7.8%	899	7.8%	1 434	25.6%	(37.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 509	121	8.0%	121	8.0%	350	37.5%	(65.4%)
Licence and permits	406	66	16.1%	66	16.1%	112	32.4%	(41.5%)
Operational Revenue	164	23	13.8%	23	13.8%	4	2.5%	478.8%
Non-Exchange Revenue								
Property rates	45 404	6 996	15.4%	6 996	15.4%	10 401	27.5%	(32.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	876	116	13.2%	116	13.2%	177	28.0%	(34.5%)
Licences or permits	18	-	-	-	-	2	1.4%	(100.0%)
Transfer and subsidies - Operational	170 568	67 613	39.6%	67 613	39.6%	61 688	38.1%	9.6%
Interest	6 160	397	6.4%	397	6.4%	1 679	28.7%	(76.4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 488	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**264 793**	**31 410**	**11.9%**	**31 410**	**11.9%**	**47 111**	**19.9%**	**(33.3%)**
Employee related costs	92 616	13 048	14.1%	13 048	14.1%	18 687	21.6%	(30.2%)
Remuneration of councillors	12 484	1 948	15.6%	1 948	15.6%	3 002	26.0%	(35.1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 817	246	5.1%	246	5.1%	862	24.0%	(71.5%)
Debt impairment	5 040	-	-	-	-	-	-	-
Depreciation and amortisation	57 349	6 614	11.5%	6 614	11.5%	9 866	17.6%	(33.0%)
Interest	1 618	95	5.9%	95	5.9%	-	-	(100.0%)
Contracted services	49 514	4 090	8.3%	4 090	8.3%	7 923	22.4%	(48.4%)
Transfers and subsidies	700	114	16.2%	114	16.2%	103	9.7%	10.4%
Irrecoverable debts written off	3 400	65	1.9%	65	1.9%	86	.4%	(24.1%)
Operational costs	37 255	5 191	13.9%	5 191	13.9%	6 584	28.9%	(21.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 994)**	**45 724**		**45 724**		**30 108**		
Transfers and subsidies - capital (monetary allocations)	31 779	149	.5%	149	.5%	2 707	6.2%	(94.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 785**	**45 874**		**45 874**		**32 815**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**11 785**	**45 874**		**45 874**		**32 815**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 785**	**45 874**		**45 874**		**32 815**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 785**	**45 874**		**45 874**		**32 815**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**91 794**	**7 447**	**8.1%**	**7 447**	**8.1%**	**8 295**	**8.7%**	**(10.2%)**
National Government	31 779	2 990	9.4%	2 990	9.4%	2 354	7.7%	27.0%
Provincial Government	-	-	-	-	-	2 714	20.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 779**	**2 990**	**9.4%**	**2 990**	**9.4%**	**5 068**	**11.6%**	**(41.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	60 015	4 457	7.4%	4 457	7.4%	3 227	6.3%	38.1%
Capital Expenditure Functional	**91 794**	**7 447**	**8.1%**	**7 447**	**8.1%**	**8 295**	**8.7%**	**(10.2%)**
Municipal governance and administration	**6 450**	**62**	**1.0%**	**62**	**1.0%**	**20**	**.2%**	**210.6%**
Executive and Council	1 070	-	-	-	-	20	33.3%	(100.0%)
Finance and administration	5 380	62	1.2%	62	1.2%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**14 850**	**33**	**.2%**	**33**	**.2%**	**4 658**	**23.9%**	**(99.3%)**
Community and Social Services	5 500	33	.6%	33	.6%	130	3.1%	(74.7%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	9 350	-	-	-	-	4 528	29.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**69 344**	**7 352**	**10.6%**	**7 352**	**10.6%**	**3 582**	**5.5%**	**105.2%**
Planning and Development	57 144	5 886	10.3%	5 886	10.3%	3 582	6.5%	64.3%
Road Transport	12 200	1 465	12.0%	1 465	12.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**1 150**	**-**	**-**	**-**	**-**	**35**	**1.6%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	500	-	-	-	-	-	-	-
Waste Management	650	-	-	-	-	35	2.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**295 196**	**83 469**	**28.3%**	**83 469**	**28.3%**	**112 752**	**40.6%**	**(26.0%)**
Property rates	**40 365**	**5 233**	**13.0%**	**5 233**	**13.0%**	**30 000**	**96.8%**	**(82.6%)**
Service charges	3 915	430	11.0%	430	11.0%	-	-	(100.0%)
Other revenue	**29 518**	**197**	**.7%**	**197**	**.7%**	**10 000**	**39.6%**	**(98.0%)**
Transfers and Subsidies - Operational	178 129	72 109	40.5%	72 109	40.5%	72 752	43.2%	(.9%)
Transfers and Subsidies - Capital	31 779	5 500	17.3%	5 500	17.3%	-	-	(100.0%)
Interest	11 491	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(216 633)**	**(6 151)**	**2.8%**	**(6 151)**	**2.8%**	**(9 622)**	**5.1%**	**(36.1%)**
Suppliers and employees	(214 315)	(6 151)	2.9%	(6 151)	2.9%	(9 622)	5.1%	(36.1%)
Finance charges	(1 618)	-	-	-	-	-	-	-
Transfers and grants	(700)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**78 563**	**77 318**	**98.4%**	**77 318**	**98.4%**	**103 130**	**116.9%**	**(25.0%)**
Cash Flow from Investing Activities								
Receipts	**2 488**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 488	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(105 563)**	**(6 004)**	**5.7%**	**(6 004)**	**5.7%**	**(9 265)**	**9.8%**	**(35.2%)**
Capital assets	(105 563)	(6 004)	5.7%	(6 004)	5.7%	(9 265)	9.8%	(35.2%)
Net Cash from/(used) Investing Activities	**(103 075)**	**(6 004)**	**5.8%**	**(6 004)**	**5.8%**	**(9 265)**	**9.9%**	**(35.2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(24 512)**	**71 314**	**(290.9%)**	**71 314**	**(290.9%)**	**93 865**	**(1 724.7%)**	**(24.0%)**
Cash/cash equivalents at the year begin:	113 640	-	-	-	-	180 729	120.0%	(100.0%)
Cash/cash equivalents at the year end:	**89 128**	**71 314**	**80.0%**	**71 314**	**80.0%**	**274 594**	**189.1%**	**(74.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 149	8.8%	1 812	3.1%	1 563	2.7%	50 145	85.5%	58 670	66.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	622	7.5%	230	2.8%	217	2.6%	7 238	87.1%	8 306	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	19	.1%	17	.1%	22 321	99.8%	22 357	25.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 331)	656.9%	49	(7.4%)	49	(7.4%)	3 574	(542.0%)	(659)	(.7%)	-	-	-	-
Total By Income Source	**1 440**	**1.6%**	**2 110**	**2.4%**	**1 846**	**2.1%**	**83 277**	**93.9%**	**88 673**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	696	2.1%	610	1.8%	604	1.8%	31 660	94.3%	33 570	37.9%	-	-	-	-
Commercial	222	2.8%	292	3.6%	240	3.0%	7 310	90.6%	8 064	9.1%	-	-	-	-
Households	316	.9%	961	2.8%	785	2.3%	32 562	94.0%	34 625	39.0%	-	-	-	-
Other	206	1.7%	246	2.0%	217	1.7%	11 745	94.6%	12 414	14.0%	-	-	-	-
Total By Customer Group	**1 440**	**1.6%**	**2 110**	**2.4%**	**1 846**	**2.1%**	**83 277**	**93.9%**	**88 673**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	152	19.2%	636	80.3%	4	.5%	-	-	792	100.0%
Total	**152**	**19.2%**	**636**	**80.3%**	**4**	**.5%**	**-**	**-**	**792**	**100.0%**

Contact Details

Municipal Manager	Mr Nkosiyezwe Cyprian Vezi	039 833 1038
Financial Manager	Mr Phillip Mtungwa	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**588 970**	**223 084**	**37.9%**	**223 084**	**37.9%**	**201 727**	**37.0%**	**10.6%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	61 123	13 008	21.3%	13 008	21.3%	13 964	27.0%	(6.8%)
Service charges - Waste Water Management	15 069	3 430	22.8%	3 430	22.8%	3 248	24.6%	5.6%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	876	73	8.3%	73	8.3%	408	70.0%	(82.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 960	4 257	35.6%	4 257	35.6%	3 261	28.7%	30.6%
Interest earned from Current and Non Current Assets	5 713	5 596	97.9%	5 596	97.9%	1 874	38.6%	198.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	388	75	19.2%	75	19.2%	72	-	3.0%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	493 840	196 645	39.8%	196 645	39.8%	178 901	38.6%	9.9%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**684 154**	**121 643**	**17.8%**	**121 643**	**17.8%**	**131 384**	**21.6%**	**(7.4%)**
Employee related costs	256 783	61 149	23.8%	61 149	23.8%	61 528	24.6%	(.6%)
Remuneration of councillors	8 119	1 597	19.7%	1 597	19.7%	1 947	21.9%	(18.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	28 431	6 494	22.8%	6 494	22.8%	594	2.1%	993.5%
Debt impairment	28 300	-	-	-	-	-	-	-
Depreciation and amortisation	97 007	-	-	-	-	-	-	-
Interest	100	2	2.2%	2	2.2%	-	-	(100.0%)
Contracted services	140 220	26 379	18.8%	26 379	18.8%	44 084	37.6%	(40.2%)
Transfers and subsidies	2 500	-	-	-	-	6 000	35.3%	(100.0%)
Irrecoverable debts written off	30 418	-	-	-	-	-	-	-
Operational costs	92 277	26 022	28.2%	26 022	28.2%	17 231	26.7%	51.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(95 185)**	**101 441**		**101 441**		**70 343**		
Transfers and subsidies - capital (monetary allocations)	321 352	79 878	24.9%	79 878	24.9%	27 201	8.5%	193.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**226 167**	**181 319**		**181 319**		**97 544**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**226 167**	**181 319**		**181 319**		**97 544**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**226 167**	**181 319**		**181 319**		**97 544**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	17 000	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**243 167**	**181 319**		**181 319**		**97 544**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**306 141**	**78 335**	**25.6%**	**78 335**	**25.6%**	**28 298**	**9.5%**	**176.8%**
National Government	277 584	77 786	28.0%	77 786	28.0%	26 559	9.5%	192.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**277 584**	**77 786**	**28.0%**	**77 786**	**28.0%**	**26 559**	**9.5%**	**192.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28 557	549	1.9%	549	1.9%	1 739	8.8%	(68.4%)
Capital Expenditure Functional	**306 141**	**78 335**	**25.6%**	**78 335**	**25.6%**	**28 298**	**9.5%**	**176.8%**
Municipal governance and administration	**10 308**	**549**	**5.3%**	**549**	**5.3%**	**335**	**3.2%**	**63.8%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	10 308	549	5.3%	549	5.3%	335	3.2%	63.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	1 600	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 618**	**22 946**	**83.1%**	**22 946**	**83.1%**	**-**	**-**	**(100.0%)**
Planning and Development	27 618	22 946	83.1%	22 946	83.1%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**266 615**	**54 840**	**20.6%**	**54 840**	**20.6%**	**27 963**	**10.5%**	**96.1%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	198 174	41 750	21.1%	41 750	21.1%	20 736	9.5%	101.3%
Waste Water Management	68 441	13 090	19.1%	13 090	19.1%	7 227	15.3%	81.1%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**935 993**	**1 026 830**	**109.7%**	**1 026 830**	**109.7%**	**689 778**	**77.7%**	**48.9%**
Property rates	**-**	**2**	**-**	**2**	**-**	**-**	**-**	**(100.0%)**
Service charges	61 100	15 542	25.4%	15 542	25.4%	10 790	18.0%	44.0%
Other revenue	**53 987**	**646 095**	**1 196.8%**	**646 095**	**1 196.8%**	**252 419**	**447.2%**	**156.0%**
Transfers and Subsidies - Operational	493 840	197 596	40.0%	197 596	40.0%	366 695	82.1%	(46.1%)
Transfers and Subsidies - Capital	321 352	162 000	50.4%	162 000	50.4%	58 000	18.1%	179.3%
Interest	5 713	5 596	97.9%	5 596	97.9%	1 874	38.6%	198.6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(611 217)**	**(237 295)**	**38.8%**	**(237 295)**	**38.8%**	**(190 156)**	**33.6%**	**24.8%**
Suppliers and employees	(611 117)	(237 295)	38.8%	(237 295)	38.8%	(190 156)	33.6%	24.8%
Finance charges	(100)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**324 776**	**789 535**	**243.1%**	**789 535**	**243.1%**	**499 621**	**155.3%**	**58.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(306 141)**	**(78 335)**	**25.6%**	**(78 335)**	**25.6%**	**(28 298)**	**9.5%**	**176.8%**
Capital assets	(306 141)	(78 335)	25.6%	(78 335)	25.6%	(28 298)	9.5%	176.8%
Net Cash from/(used) Investing Activities	**(306 141)**	**(78 335)**	**25.6%**	**(78 335)**	**25.6%**	**(28 298)**	**9.5%**	**176.8%**
Cash Flow from Financing Activities								
Receipts	**149**	**7**	**4.7%**	**7**	**4.7%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	149	7	4.7%	7	4.7%	-	-	(100.0%)
Payments	**(2 400)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(2 400)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2 251)**	**7**	**(.3%)**	**7**	**(.3%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**16 384**	**711 207**	**4 340.9%**	**711 207**	**4 340.9%**	**471 323**	**1 999.0%**	**50.9%**
Cash/cash equivalents at the year begin:	67 907	124 641	183.5%	124 641	183.5%	50 226	182.2%	148.2%
Cash/cash equivalents at the year end:	**84 290**	**835 847**	**991.6%**	**835 847**	**991.6%**	**521 550**	**1 019.7%**	**60.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 121	3.3%	24 239	8.7%	5 823	2.1%	240 282	86.0%	279 464	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 563	3.3%	9 469	8.7%	2 275	2.1%	93 869	86.0%	109 176	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 525	3.3%	4 052	8.7%	973	2.1%	40 165	86.0%	46 714	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**14 209**	**3.3%**	**37 760**	**8.7%**	**9 071**	**2.1%**	**374 315**	**86.0%**	**435 354**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 483	4.8%	33 995	15.6%	6 080	2.8%	167 264	76.8%	217 822	50.0%	-	-	-	-
Commercial	902	5.5%	551	3.4%	424	2.6%	14 487	88.5%	16 363	3.8%	-	-	-	-
Households	2 824	1.4%	3 214	1.6%	2 566	1.3%	192 564	95.7%	201 168	46.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**14 209**	**3.3%**	**37 760**	**8.7%**	**9 071**	**2.1%**	**374 315**	**86.0%**	**435 354**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	488	39.9%	3	.2%	731	59.8%	-	-	1 222	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**488**	**39.9%**	**3**	**.2%**	**731**	**59.8%**	**-**	**-**	**1 222**	**100.0%**

Contact Details

Municipal Manager	Mr Gamakhulu Ma-art Sineke	039 834 8706
Financial Manager	Mr Khumbulani Mthembeni Brian Mzimela	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**539 825**	**41 936**	**7.8%**	**41 936**	**7.8%**	**177 029**	**33.3%**	**(76.3%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	9 424	2 187	23.2%	2 187	23.2%	2 056	18.5%	6.4%
Sale of Goods and Rendering of Services	3 107	495	15.9%	495	15.9%	631	16.9%	(21.5%)
Agency services	5 897	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 480	4 475	128.6%	4 475	128.6%	3 918	132.6%	14.2%
Interest earned from Current and Non Current Assets	12 250	4 837	39.5%	4 837	39.5%	2 364	26.3%	104.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	695	84	12.0%	84	12.0%	64	7.5%	30.9%
Licence and permits	8 350	(2 816)	(33.7%)	(2 816)	(33.7%)	118	1.6%	(2 492.0%)
Operational Revenue	8 300	490	5.9%	490	5.9%	99	1.2%	394.6%
Non-Exchange Revenue								
Property rates	79 317	21 097	26.6%	21 097	26.6%	18 109	22.7%	16.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	366	12	3.2%	12	3.2%	12	2.2%	(2.7%)
Licences or permits	100	17	17.4%	17	17.4%	19	2.7%	(8.2%)
Transfer and subsidies - Operational	385 968	2 139	.6%	2 139	.6%	141 827	37.4%	(98.5%)
Interest	22 570	8 919	39.5%	8 919	39.5%	7 812	40.2%	14.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**548 344**	**72 710**	**13.3%**	**72 710**	**13.3%**	**80 309**	**14.6%**	**(9.5%)**
Employee related costs	200 327	41 761	20.8%	41 761	20.8%	39 226	20.7%	6.5%
Remuneration of councillors	24 916	7 256	29.1%	7 256	29.1%	6 659	27.7%	9.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	13 150	1 432	10.9%	1 432	10.9%	417	4.0%	243.7%
Debt impairment	29 000	-	-	-	-	-	-	-
Depreciation and amortisation	95 000	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	106 317	8 944	8.4%	8 944	8.4%	23 740	17.3%	(62.3%)
Transfers and subsidies	1 500	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	78 134	13 302	17.0%	13 302	17.0%	10 267	15.6%	29.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	15	-	15	-	-	-	(100.0%)
Surplus/(Deficit)	**(8 519)**	**(30 774)**		**(30 774)**		**96 720**		
Transfers and subsidies - capital (monetary allocations)	100 933	24 686	24.5%	24 686	24.5%	4 714	6.8%	423.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**92 414**	**(6 088)**		**(6 088)**		**101 434**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**92 414**	**(6 088)**		**(6 088)**		**101 434**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**92 414**	**(6 088)**		**(6 088)**		**101 434**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**92 414**	**(6 088)**		**(6 088)**		**101 434**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**214 991**	**53 325**	**24.8%**	**53 325**	**24.8%**	**18 160**	**12.3%**	**193.6%**
National Government	102 933	37 786	36.7%	37 786	36.7%	3 225	4.9%	1 071.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**102 933**	**37 786**	**36.7%**	**37 786**	**36.7%**	**3 225**	**4.9%**	**1 071.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	112 058	15 538	13.9%	15 538	13.9%	14 935	18.1%	4.0%
Capital Expenditure Functional	**214 991**	**53 325**	**24.8%**	**53 325**	**24.8%**	**18 160**	**12.3%**	**193.6%**
Municipal governance and administration	**22 225**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	21 675	-	-	-	-	-	-	-
Internal audit	550	-	-	-	-	-	-	-
Community and Public Safety	**47 323**	**20 013**	**42.3%**	**20 013**	**42.3%**	**6 514**	**7.1%**	**207.3%**
Community and Social Services	15 309	11 523	75.3%	11 523	75.3%	2 903	7.1%	296.9%
Sport And Recreation	24 714	2 187	8.9%	2 187	8.9%	1 720	5.4%	27.2%
Public Safety	1 300	573	44.1%	573	44.1%	-	-	(100.0%)
Housing	6 000	5 730	95.5%	5 730	95.5%	1 891	10.2%	203.0%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**85 639**	**31 883**	**37.2%**	**31 883**	**37.2%**	**11 483**	**28.7%**	**177.7%**
Planning and Development	2 000	-	-	-	-	-	-	-
Road Transport	83 639	31 883	38.1%	31 883	38.1%	11 483	29.8%	177.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**59 803**	**1 429**	**2.4%**	**1 429**	**2.4%**	**164**	**6.0%**	**771.1%**
Energy sources	52 503	1 429	2.7%	1 429	2.7%	164	6.6%	771.1%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	7 300	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**587 216**	**32 442**	**5.5%**	**32 442**	**5.5%**	**171 178**	**31.6%**	**(81.0%)**
Property rates	**63 775**	**1 734**	**2.7%**	**1 734**	**2.7%**	**6 679**	**13.9%**	**(74.0%)**
Service charges	8 670	380	4.4%	380	4.4%	2 599	39.0%	(85.4%)
Other revenue	**27 869**	**7 547**	**27.1%**	**7 547**	**27.1%**	**4 672**	**16.1%**	**61.6%**
Transfers and Subsidies - Operational	385 968	3 188	.8%	3 188	.8%	145 768	38.0%	(97.8%)
Transfers and Subsidies - Capital	100 933	19 592	19.4%	19 592	19.4%	11 461	17.5%	70.9%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(435 757)**	**(119 347)**	**27.4%**	**(119 347)**	**27.4%**	**(125 384)**	**29.2%**	**(4.8%)**
Suppliers and employees	(434 257)	(119 347)	27.5%	(119 347)	27.5%	(125 384)	29.3%	(4.8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1 500)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**151 459**	**(86 905)**	**(57.4%)**	**(86 905)**	**(57.4%)**	**45 794**	**41.0%**	**(289.8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(247 239)**	**(53 755)**	**21.7%**	**(53 755)**	**21.7%**	**-**	**-**	**(100.0%)**
Capital assets	(247 239)	(53 755)	21.7%	(53 755)	21.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(247 239)**	**(53 755)**	**21.7%**	**(53 755)**	**21.7%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(95 780)**	**(140 660)**	**146.9%**	**(140 660)**	**146.9%**	**45 794**	**(125.8%)**	**(407.2%)**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(95 780)**	**256 251**	**(267.5%)**	**256 251**	**(267.5%)**	**45 794**	**48.2%**	**459.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 566	1.3%	(41)	-	779	.6%	117 687	98.1%	119 990	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 196	4.7%	(25)	-	4 801	2.5%	180 870	92.8%	194 842	31.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	677	2.3%	(2)	-	337	1.2%	27 941	96.5%	28 953	4.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 423	3.8%	13	-	614	1.7%	35 143	94.5%	37 193	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	1.8%	(3)	(.5%)	4	.7%	615	98.0%	628	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	9 827	4.0%	(11)	-	4 791	2.0%	229 896	94.0%	244 504	39.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40	2.8%	(0)	-	20	1.3%	1 393	95.9%	1 452	.2%	-	-	-	-
Total By Income Source	**22 741**	**3.6%**	**(70)**	**-**	**11 346**	**1.8%**	**593 545**	**94.6%**	**627 562**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 828	3.7%	(0)	-	3 187	2.5%	121 065	93.8%	129 080	20.6%	-	-	-	-
Commercial	3 818	6.7%	(0)	-	1 231	2.2%	51 805	91.1%	56 854	9.1%	-	-	-	-
Households	12 821	2.9%	(69)	-	6 303	1.4%	419 201	95.7%	438 256	69.8%	-	-	-	-
Other	1 273	37.7%	-	-	626	18.5%	1 474	43.7%	3 373	.5%	-	-	-	-
Total By Customer Group	**22 741**	**3.6%**	**(70)**	**-**	**11 346**	**1.8%**	**593 545**	**94.6%**	**627 562**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0	(4.8%)	(58)	277 371.4%	(14 137)	67 319 371.4%	14 195	(67 596 638.1%)	(0)	87.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	(1 338)	44 586 800.0%	(10 456)	348 530 600.0%	11 794	(393 117 300.0%)	(0)	12.5%
Total	**0**	**(4.2%)**	**(1 396)**	**5 816 050.0%**	**(24 593)**	**############**	**25 989**	**############**	**(0)**	**100.0%**

Contact Details

Municipal Manager	Mr Vusi Duncan Khoza	015 811 5541
Financial Manager	Mr Fedium Nkuna	015 811 5564

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**467 049**	**184 390**	**39.5%**	**184 390**	**39.5%**	**151 518**	**32.6%**	**21.7%**
Exchange Revenue								
Service charges - Electricity	22 396	6 951	31.0%	6 951	31.0%	4 448	23.6%	56.3%
Service charges - Water	-	0	-	0	-	5	-	(100.0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 059	1 388	22.9%	1 388	22.9%	1 325	25.2%	4.7%
Sale of Goods and Rendering of Services	1 508	370	24.5%	370	24.5%	206	14.4%	79.8%
Agency services	3 368	-	-	-	-	209	5.9%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 751	962	25.6%	962	25.6%	984	27.6%	(2.2%)
Interest earned from Current and Non Current Assets	1 377	1 616	117.3%	1 616	117.3%	638	48.8%	153.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	249	57	22.7%	57	22.7%	48	20.2%	18.6%
Licence and permits	21 523	5 897	27.4%	5 897	27.4%	4 777	23.4%	23.4%
Operational Revenue	321	17	5.2%	17	5.2%	318	1.6%	(94.7%)
Non-Exchange Revenue								
Property rates	13 517	5 571	41.2%	5 571	41.2%	3 050	25.9%	82.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	599	17	2.9%	17	2.9%	22	11.5%	(21.7%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	388 982	161 368	41.5%	161 368	41.5%	135 336	36.2%	19.2%
Interest	2 598	178	6.8%	178	6.8%	154	6.2%	15.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	800	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**423 398**	**104 580**	**24.7%**	**104 580**	**24.7%**	**88 380**	**22.7%**	**18.3%**
Employee related costs	143 320	34 816	24.3%	34 816	24.3%	30 544	22.2%	14.0%
Remuneration of councillors	29 138	8 439	29.0%	8 439	29.0%	7 517	31.3%	12.3%
Bulk purchases - electricity	21 841	5 397	24.7%	5 397	24.7%	6 416	39.1%	(15.9%)
Inventory consumed	10 897	2 813	25.8%	2 813	25.8%	3 888	37.3%	(27.6%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 797	-	-	-	-	-	-	-
Interest	77	-	-	-	-	-	-	-
Contracted services	97 990	29 493	30.1%	29 493	30.1%	23 104	25.3%	27.7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	22 210	-	-	-	-	-	-	-
Operational costs	76 128	23 621	31.0%	23 621	31.0%	16 912	24.5%	39.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**43 651**	**79 810**		**79 810**		**63 138**		
Transfers and subsidies - capital (monetary allocations)	69 075	14 451	20.9%	14 451	20.9%	24 309	38.9%	(40.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**112 726**	**94 261**		**94 261**		**87 446**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**112 726**	**94 261**		**94 261**		**87 446**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**112 726**	**94 261**		**94 261**		**87 446**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**112 726**	**94 261**		**94 261**		**87 446**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**110 032**	**24 124**	**21.9%**	**24 124**	**21.9%**	**39 962**	**29.3%**	**(39.6%)**
National Government	69 075	12 666	18.3%	12 666	18.3%	21 108	33.8%	(40.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**69 075**	**12 666**	**18.3%**	**12 666**	**18.3%**	**21 108**	**33.8%**	**(40.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	40 958	11 458	28.0%	11 458	28.0%	18 854	25.6%	(39.2%)
Capital Expenditure Functional	**110 032**	**24 124**	**21.9%**	**24 124**	**21.9%**	**40 062**	**29.4%**	**(39.8%)**
Municipal governance and administration	**1 604**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 604	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 434**	**873**	**8.4%**	**873**	**8.4%**	**1 663**	**26.3%**	**(47.5%)**
Community and Social Services	530	-	-	-	-	1 663	30.6%	(100.0%)
Sport And Recreation	9 904	873	8.8%	873	8.8%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**91 445**	**22 711**	**24.8%**	**22 711**	**24.8%**	**34 532**	**30.5%**	**(34.2%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	91 445	22 711	24.8%	22 711	24.8%	34 532	30.5%	(34.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**6 549**	**540**	**8.2%**	**540**	**8.2%**	**3 866**	**34.5%**	**(86.0%)**
Energy sources	5 499	540	9.8%	540	9.8%	3 866	34.5%	(86.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 050	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**556 311**	**195 030**	**35.1%**	**195 030**	**35.1%**	**191 407**	**38.0%**	**1.9%**
Property rates	**5 677**	**1 362**	**24.0%**	**1 362**	**24.0%**	**1 250**	**42.4%**	**9.0%**
Service charges	24 131	5 707	23.7%	5 707	23.7%	6 207	40.9%	(8.1%)
Other revenue	**67 069**	**7 553**	**11.3%**	**7 553**	**11.3%**	**6 405**	**13.5%**	**17.9%**
Transfers and Subsidies - Operational	388 982	156 888	40.3%	156 888	40.3%	136 908	36.6%	14.6%
Transfers and Subsidies - Capital	69 075	23 520	34.1%	23 520	34.1%	40 000	64.1%	(41.2%)
Interest	1 377	-	-	-	-	638	48.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(383 848)**	**(77 843)**	**20.3%**	**(77 843)**	**20.3%**	**(79 146)**	**22.7%**	**(1.6%)**
Suppliers and employees	(383 770)	(77 843)	20.3%	(77 843)	20.3%	(79 146)	22.7%	(1.6%)
Finance charges	(77)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**172 463**	**117 186**	**67.9%**	**117 186**	**67.9%**	**112 261**	**72.6%**	**4.4%**
Cash Flow from Investing Activities								
Receipts	**676**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	676	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(126 537)**	**(25 603)**	**20.2%**	**(25 603)**	**20.2%**	**(43 928)**	**32.3%**	**(41.7%)**
Capital assets	(126 537)	(25 603)	20.2%	(25 603)	20.2%	(43 928)	32.3%	(41.7%)
Net Cash from/(used) Investing Activities	**(125 862)**	**(25 603)**	**20.3%**	**(25 603)**	**20.3%**	**(43 928)**	**32.3%**	**(41.7%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(3)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(3)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(3)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**46 601**	**91 584**	**196.5%**	**91 584**	**196.5%**	**68 330**	**370.1%**	**34.0%**
Cash/cash equivalents at the year begin:	1 468	2 344	159.7%	2 344	159.7%	1 961	46.9%	19.5%
Cash/cash equivalents at the year end:	**48 069**	**94 798**	**197.2%**	**94 798**	**197.2%**	**69 798**	**308.2%**	**35.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	583	1.5%	454	1.1%	507	1.3%	38 309	96.1%	39 852	11.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 662	6.3%	1 335	5.1%	1 446	5.5%	21 864	83.1%	26 307	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 634	3.4%	1 301	2.7%	1 744	3.6%	43 213	90.2%	47 892	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	542	1.4%	526	1.4%	521	1.3%	37 200	95.9%	38 789	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	570	.8%	501	.7%	501	.7%	65 960	97.7%	67 533	19.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	524	.4%	520	.4%	517	.4%	116 579	98.7%	118 139	33.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	0	-	1	-	15 093	100.0%	15 096	4.3%	-	-	-	-
Total By Income Source	**5 517**	**1.6%**	**4 638**	**1.3%**	**5 237**	**1.5%**	**338 217**	**95.6%**	**353 609**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	764	4.6%	294	1.8%	653	4.0%	14 776	89.6%	16 487	4.7%	-	-	-	-
Commercial	1 524	3.8%	1 192	3.0%	1 360	3.4%	35 952	89.8%	40 028	11.3%	-	-	-	-
Households	3 228	1.1%	3 152	1.1%	3 224	1.1%	287 489	96.8%	297 093	84.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 517**	**1.6%**	**4 638**	**1.3%**	**5 237**	**1.5%**	**338 217**	**95.6%**	**353 609**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	3 103	100.0%	-	-	-	-	3 103	47.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	450	93.8%	-	-	-	-	30	6.2%	479	7.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 173	39.4%	1 180	39.7%	562	18.9%	62	2.1%	2 977	45.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 622**	**24.7%**	**4 283**	**65.3%**	**562**	**8.6%**	**91**	**1.4%**	**6 559**	**100.0%**

Contact Details

Municipal Manager	Mr Sewape MO	015 309 9246
Financial Manager	Ms Sesene AN	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 613 783**	**560 421**	**34.7%**	**560 421**	**34.7%**	**104 135**	**7.1%**	**438.2%**
Exchange Revenue								
Service charges - Electricity	763 000	225 865	29.6%	225 865	29.6%	(109 950)	(15.7%)	(305.4%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	40 894	10 143	24.8%	10 143	24.8%	5 097	13.5%	99.0%
Sale of Goods and Rendering of Services	2 814	54	1.9%	54	1.9%	53	1.9%	1.6%
Agency services	15 664	(354)	(2.3%)	(354)	(2.3%)	(431)	(2.9%)	(17.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	39 735	12 706	32.0%	12 706	32.0%	1 632	6.4%	678.7%
Interest earned from Current and Non Current Assets	9 500	6 188	65.1%	6 188	65.1%	3 197	71.0%	93.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 100	321	29.1%	321	29.1%	149	18.7%	114.5%
Licence and permits	817	64	7.9%	64	7.9%	110	13.4%	(41.4%)
Operational Revenue	9 011	555	6.2%	555	6.2%	1 906	25.3%	(70.9%)
Non-Exchange Revenue								
Property rates	150 142	36 618	24.4%	36 618	24.4%	11 060	8.2%	231.1%
Surcharges and Taxes	311	49	15.9%	49	15.9%	75	24.2%	(34.3%)
Fines, penalties and forfeits	3 508	177	5.0%	177	5.0%	95	.8%	86.9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	559 238	262 525	46.9%	262 525	46.9%	189 470	36.7%	38.6%
Interest	18 049	5 509	30.5%	5 509	30.5%	1 672	10.4%	229.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 525 703**	**337 122**	**22.1%**	**337 122**	**22.1%**	**301 676**	**21.5%**	**11.7%**
Employee related costs	399 349	100 177	25.1%	100 177	25.1%	84 863	23.1%	18.0%
Remuneration of councillors	29 382	7 055	24.0%	7 055	24.0%	7 787	27.4%	(9.4%)
Bulk purchases - electricity	508 243	117 796	23.2%	117 796	23.2%	135 427	29.1%	(13.0%)
Inventory consumed	94 807	20 871	22.0%	20 871	22.0%	14 351	18.5%	45.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	115 814	29 053	25.1%	29 053	25.1%	-	-	(100.0%)
Interest	12 645	2 119	16.8%	2 119	16.8%	2 420	17.2%	(12.5%)
Contracted services	91 720	21 663	23.6%	21 663	23.6%	18 779	24.1%	15.4%
Transfers and subsidies	50 700	12 443	24.5%	12 443	24.5%	8 521	18.6%	46.0%
Irrecoverable debts written off	59 600	-	-	-	-	-	-	-
Operational costs	163 442	25 946	15.9%	25 946	15.9%	29 528	19.4%	(12.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**88 081**	**223 298**		**223 298**		**(197 541)**		
Transfers and subsidies - capital (monetary allocations)	113 275	-	-	-	-	28 639	25.2%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**201 356**	**223 298**		**223 298**		**(168 902)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**201 356**	**223 298**		**223 298**		**(168 902)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**201 356**	**223 298**		**223 298**		**(168 902)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**201 356**	**223 298**		**223 298**		**(168 902)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**190 705**	**21 030**	**11.0%**	**21 030**	**11.0%**	**20 270**	**6.9%**	**3.8%**
National Government	113 275	17 500	15.4%	17 500	15.4%	19 660	9.1%	(11.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**113 275**	**17 500**	**15.4%**	**17 500**	**15.4%**	**19 660**	**9.1%**	**(11.0%)**
Borrowing	4 000	1 098	27.5%	1 098	27.5%	-	-	(100.0%)
Internally generated funds	73 430	2 432	3.3%	2 432	3.3%	610	.8%	298.7%
Capital Expenditure Functional	**190 705**	**21 030**	**11.0%**	**21 030**	**11.0%**	**20 270**	**6.9%**	**3.8%**
Municipal governance and administration	**21 300**	**184**	**.9%**	**184**	**.9%**	**610**	**10.9%**	**(69.8%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	21 300	184	.9%	184	.9%	610	10.9%	(69.8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**130 255**	**19 748**	**15.2%**	**19 748**	**15.2%**	**19 660**	**8.5%**	**.4%**
Planning and Development	2 280	-	-	-	-	-	-	-
Road Transport	127 975	19 748	15.4%	19 748	15.4%	19 660	8.6%	.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**39 150**	**1 098**	**2.8%**	**1 098**	**2.8%**	**-**	**-**	**(100.0%)**
Energy sources	39 150	1 098	2.8%	1 098	2.8%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 657 016**	**2 275 034**	**137.3%**	**2 275 034**	**137.3%**	**-**	**-**	**(100.0%)**
Property rates	**147 121**	**401 380**	**272.8%**	**401 380**	**272.8%**	**-**	**-**	**(100.0%)**
Service charges	739 582	-	-	-	-	-	-	-
Other revenue	**97 800**	**200 194**	**204.7%**	**200 194**	**204.7%**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	559 238	1 669 760	298.6%	1 669 760	298.6%	-	-	(100.0%)
Transfers and Subsidies - Capital	113 275	3 700	3.3%	3 700	3.3%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 383 814)**	**(359 675)**	**26.0%**	**(359 675)**	**26.0%**	**(359 309)**	**29.8%**	**.1%**
Suppliers and employees	(1 358 389)	(359 675)	26.5%	(359 675)	26.5%	(359 309)	30.8%	.1%
Finance charges	(12 645)	-	-	-	-	-	-	-
Transfers and grants	(12 780)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**273 202**	**1 915 359**	**701.1%**	**1 915 359**	**701.1%**	**(359 309)**	**(120.8%)**	**(633.1%)**
Cash Flow from Investing Activities								
Receipts	**3 553**	**2 827**	**79.6%**	**2 827**	**79.6%**	**(40 266)**	**3 768.5%**	**(107.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	3 553	2 827	79.6%	2 827	79.6%	(40 266)	3 768.5%	(107.0%)
Payments	**(190 705)**	**(29 333)**	**15.4%**	**(29 333)**	**15.4%**	**(22 817)**	**13.9%**	**28.6%**
Capital assets	(190 705)	(29 333)	15.4%	(29 333)	15.4%	(22 817)	13.9%	28.6%
Net Cash from/(used) Investing Activities	**(187 152)**	**(26 506)**	**14.2%**	**(26 506)**	**14.2%**	**(63 083)**	**38.1%**	**(58.0%)**
Cash Flow from Financing Activities								
Receipts	**(27 157)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(27 157)	-	-	-	-	-	-	-
Payments	**(16 569)**	**(2 994)**	**18.1%**	**(2 994)**	**18.1%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(16 569)	(2 994)	18.1%	(2 994)	18.1%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(43 727)**	**(2 994)**	**6.8%**	**(2 994)**	**6.8%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**42 323**	**1 885 859**	**4 455.8%**	**1 885 859**	**4 455.8%**	**(422 392)**	**(320.0%)**	**(546.5%)**
Cash/cash equivalents at the year begin:	142 311	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**184 635**	**1 885 859**	**1 021.4%**	**1 885 859**	**1 021.4%**	**(274 931)**	**(95.1%)**	**(785.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 153	6.6%	4 102	2.4%	3 402	2.0%	151 499	89.0%	170 156	14.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	122 056	29.3%	18 920	4.5%	10 823	2.6%	264 698	63.6%	416 497	35.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 046	6.2%	6 602	1.9%	6 474	1.8%	320 383	90.1%	355 504	30.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 903	5.1%	689	1.8%	618	1.6%	34 365	91.5%	37 575	3.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 333	5.7%	2 754	1.9%	2 523	1.7%	131 575	90.6%	145 186	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	212	3.6%	86	1.5%	85	1.4%	5 553	93.5%	5 937	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 623	4.8%	292	.9%	571	1.7%	31 652	92.7%	34 138	2.9%	-	-	-	-
Total By Income Source	**167 327**	**14.4%**	**33 446**	**2.9%**	**24 495**	**2.1%**	**939 725**	**80.7%**	**1 164 993**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 611	13.6%	1 256	3.0%	930	2.3%	33 495	81.1%	41 292	3.5%	-	-	-	-
Commercial	90 494	24.0%	12 161	3.2%	7 287	1.9%	267 048	70.8%	376 991	32.4%	-	-	-	-
Households	71 222	9.5%	20 029	2.7%	16 278	2.2%	639 182	85.6%	746 711	64.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**167 327**	**14.4%**	**33 446**	**2.9%**	**24 495**	**2.1%**	**939 725**	**80.7%**	**1 164 993**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	43 208	100.0%	-	-	-	-	43 208	95.3%
Bulk Water	38	100.0%	-	-	-	-	-	-	38	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 149	74.3%	249	16.1%	-	-	149	9.6%	1 547	3.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	535	99.4%	0	.1%	-	-	3	.5%	539	1.2%
Total	**1 722**	**3.8%**	**43 457**	**95.9%**	**-**	**-**	**151**	**.3%**	**45 331**	**100.0%**

Contact Details

Municipal Manager	Mr Mhangwana Donald	015 307 8087
Financial Manager	Mr Mr Arnold Mathebula	015 307 8072

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**676 346**	**170 352**	**25.2%**	**170 352**	**25.2%**	**171 838**	**27.4%**	**(.9%)**
Exchange Revenue								
Service charges - Electricity	175 582	27 289	15.5%	27 289	15.5%	24 841	14.8%	9.9%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	20 772	4 940	23.8%	4 940	23.8%	4 397	22.3%	12.4%
Sale of Goods and Rendering of Services	743	258	34.7%	258	34.7%	157	22.3%	64.1%
Agency services	6 529	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	17 508	1 773	10.1%	1 773	10.1%	2 177	13.4%	(18.5%)
Interest earned from Current and Non Current Assets	2 613	1 685	64.5%	1 685	64.5%	881	35.5%	91.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	220	77	35.1%	77	35.1%	146	69.9%	(47.1%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	7 759	208	2.7%	208	2.7%	1 045	14.2%	(80.1%)
Non-Exchange Revenue								
Property rates	184 556	38 101	20.6%	38 101	20.6%	47 405	32.8%	(19.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 363	-	-	-	-	29	2.2%	(100.0%)
Licences or permits	6 109	-	-	-	-	5 043	22.3%	(100.0%)
Transfer and subsidies - Operational	207 443	86 740	41.8%	86 740	41.8%	75 094	38.3%	15.5%
Interest	45 149	9 279	20.6%	9 279	20.6%	10 624	24.8%	(12.7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**764 525**	**130 868**	**17.1%**	**130 868**	**17.1%**	**130 029**	**20.7%**	**.6%**
Employee related costs	199 891	40 630	20.3%	40 630	20.3%	42 278	22.8%	(3.9%)
Remuneration of councillors	20 101	4 058	20.2%	4 058	20.2%	4 613	24.2%	(12.0%)
Bulk purchases - electricity	139 479	33 749	24.2%	33 749	24.2%	44 483	38.5%	(24.1%)
Inventory consumed	25 500	7 210	28.3%	7 210	28.3%	4 111	15.6%	75.4%
Debt impairment	100 000	-	-	-	-	-	-	-
Depreciation and amortisation	79 285	19 774	24.9%	19 774	24.9%	6 028	8.0%	228.0%
Interest	19 481	-	-	-	-	-	-	-
Contracted services	83 158	10 838	13.0%	10 838	13.0%	15 494	20.4%	(30.1%)
Transfers and subsidies	1 020	107	10.5%	107	10.5%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	96 611	14 500	15.0%	14 500	15.0%	13 022	15.6%	11.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(88 180)**	**39 484**		**39 484**		**41 809**		
Transfers and subsidies - capital (monetary allocations)	56 586	6 930	12.2%	6 930	12.2%	4 380	10.3%	58.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(31 594)**	**46 414**		**46 414**		**46 189**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(31 594)**	**46 414**		**46 414**		**46 189**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(31 594)**	**46 414**		**46 414**		**46 189**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(31 594)**	**46 414**		**46 414**		**46 189**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**64 766**	**11 286**	**17.4%**	**11 286**	**17.4%**	**3 585**	**8.0%**	**214.8%**
National Government	56 586	6 028	10.7%	6 028	10.7%	3 585	8.5%	68.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**56 586**	**6 028**	**10.7%**	**6 028**	**10.7%**	**3 585**	**8.5%**	**68.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 180	5 258	64.3%	5 258	64.3%	-	-	(100.0%)
Capital Expenditure Functional	**64 766**	**11 286**	**17.4%**	**11 286**	**17.4%**	**3 585**	**8.0%**	**214.8%**
Municipal governance and administration	**1 500**	**319**	**21.2%**	**319**	**21.2%**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 500	319	21.2%	319	21.2%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**16 000**	**1 825**	**11.4%**	**1 825**	**11.4%**	**3 082**	**49.9%**	**(40.8%)**
Community and Social Services	1 000	-	-	-	-	-	-	-
Sport And Recreation	15 000	1 825	12.2%	1 825	12.2%	3 082	49.9%	(40.8%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 472**	**9 142**	**34.5%**	**9 142**	**34.5%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	26 472	9 142	34.5%	9 142	34.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**20 794**	**-**	**-**	**-**	**-**	**504**	**2.7%**	**(100.0%)**
Energy sources	20 794	-	-	-	-	44	.6%	(100.0%)
Water Management	-	-	-	-	-	460	4.6%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**635 539**	**184 766**	**29.1%**	**184 766**	**29.1%**	**147 329**	**25.8%**	**25.4%**
Property rates	**127 344**	**19 630**	**15.4%**	**19 630**	**15.4%**	**23 893**	**27.3%**	**(17.8%)**
Service charges	155 806	58 170	37.3%	58 170	37.3%	32 164	15.3%	80.9%
Other revenue	**85 748**	**5 016**	**5.8%**	**5 016**	**5.8%**	**1 193**	**3.7%**	**320.6%**
Transfers and Subsidies - Operational	207 443	90 036	43.4%	90 036	43.4%	79 439	39.3%	13.3%
Transfers and Subsidies - Capital	56 586	11 914	21.1%	11 914	21.1%	9 674	26.7%	23.2%
Interest	2 613	-	-	-	-	966	38.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(681 321)**	**(139 293)**	**20.4%**	**(139 293)**	**20.4%**	**48 163**	**(9.4%)**	**(389.2%)**
Suppliers and employees	(677 821)	(139 293)	20.6%	(139 293)	20.6%	48 163	(9.4%)	(389.2%)
Finance charges	(2 481)	-	-	-	-	-	-	-
Transfers and grants	(1 020)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(45 782)**	**45 473**	**(99.3%)**	**45 473**	**(99.3%)**	**195 491**	**350.4%**	**(76.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(4 302)**	**-**	**(4 302)**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(4 302)	-	(4 302)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(74 481)**	**(12 794)**	**17.2%**	**(12 794)**	**17.2%**	**-**	**-**	**(100.0%)**
Capital assets	(74 481)	(12 794)	17.2%	(12 794)	17.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(74 481)**	**(17 096)**	**23.0%**	**(17 096)**	**23.0%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(20 400)**	**(3 400)**	**16.7%**	**(3 400)**	**16.7%**	**(1 700)**	**-**	**100.0%**
Repayment of borrowing	(20 400)	(3 400)	16.7%	(3 400)	16.7%	(1 700)	-	100.0%
Net Cash from/(used) Financing Activities	**(20 400)**	**(3 400)**	**16.7%**	**(3 400)**	**16.7%**	**(1 700)**	**-**	**100.0%**
Net Increase/(Decrease) in cash held	**(140 663)**	**24 978**	**(17.8%)**	**24 978**	**(17.8%)**	**193 791**	**1 776.9%**	**(87.1%)**
Cash/cash equivalents at the year begin:	58 521	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(82 142)**	**60 696**	**(73.9%)**	**60 696**	**(73.9%)**	**193 791**	**223.7%**	**(68.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 882	2.0%	204	-	11 261	1.1%	983 326	96.9%	1 014 673	42.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 025	22.7%	186	.3%	2 103	3.2%	49 004	73.9%	66 317	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 056	3.0%	182	-	6 039	1.1%	516 188	95.9%	538 466	22.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 914	2.3%	11	-	1 675	1.0%	162 450	96.7%	168 050	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 442	2.3%	30	-	1 590	1.1%	143 371	96.6%	148 434	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	19.9%	-	-	2	3.8%	43	76.3%	56	-	-	-	-	-
Interest on Arrear Debtor Accounts	19 352	4.3%	17	-	10 019	2.2%	418 925	93.4%	448 313	18.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 887)	1 021.0%	(659)	233.1%	(380)	134.2%	3 643	(1 288.4%)	(283)	-	-	-	-	-
Total By Income Source	**74 795**	**3.1%**	**(30)**	**-**	**32 310**	**1.4%**	**2 276 952**	**95.5%**	**2 384 027**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(163)	(27.4%)	(18)	(3.1%)	19	3.2%	758	127.3%	595	-	-	-	-	-
Commercial	17 068	4.7%	69	-	4 873	1.4%	338 411	93.9%	360 420	15.1%	-	-	-	-
Households	53 214	2.9%	(11)	-	25 246	1.4%	1 771 925	95.8%	1 850 374	77.6%	-	-	-	-
Other	4 676	2.7%	(69)	-	2 172	1.3%	165 858	96.1%	172 637	7.2%	-	-	-	-
Total By Customer Group	**74 795**	**3.1%**	**(30)**	**-**	**32 310**	**1.4%**	**2 276 952**	**95.5%**	**2 384 027**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 373	100.0%	-	-	-	-	-	-	12 373	88.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(259)	(43.2%)	859	143.2%	-	-	(0)	-	600	4.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(179)	(17.1%)	1 221	116.4%	7	.7%	-	-	1 049	7.5%
Total	**11 935**	**85.1%**	**2 080**	**14.8%**	**7**	**-**	**(0)**	**-**	**14 023**	**100.0%**

Contact Details

Municipal Manager	Dr Kgoshi Lucas K Pilusa	015 780 6302
Financial Manager	Mr Amos Thulani Ndzimande	015 780 6303

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**348 971**	**123 869**	**35.5%**	**123 869**	**35.5%**	**103 122**	**31.6%**	**20.1%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	819	-	819	-	1 528	-	(46.4%)
Service charges - Waste Water Management	-	124	-	124	-	122	-	1.9%
Service charges - Waste Management	5 200	1 318	25.4%	1 318	25.4%	1 247	26.1%	5.7%
Sale of Goods and Rendering of Services	3 414	952	27.9%	952	27.9%	977	25.5%	(2.6%)
Agency services	14 089	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 940	4 291	86.9%	4 291	86.9%	3 742	42.2%	14.7%
Interest earned from Current and Non Current Assets	7 000	2 424	34.6%	2 424	34.6%	1 613	35.9%	50.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	468	-	-	-	-	-	-	-
Licence and permits	2 700	-	-	-	-	-	-	-
Operational Revenue	483	92	19.1%	92	19.1%	1 417	607.2%	(93.5%)
Non-Exchange Revenue								
Property rates	132 444	43 443	32.8%	43 443	32.8%	31 721	25.3%	37.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	759	-	-	-	-	162	23.5%	(100.0%)
Licences or permits	-	2	-	2	-	91	-	(98.0%)
Transfer and subsidies - Operational	168 133	70 405	41.9%	70 405	41.9%	60 502	38.5%	16.4%
Interest	9 342	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**286 339**	**51 585**	**18.0%**	**51 585**	**18.0%**	**43 829**	**16.5%**	**17.7%**
Employee related costs	101 015	22 715	22.5%	22 715	22.5%	14 445	15.4%	57.3%
Remuneration of councillors	12 246	4 185	34.2%	4 185	34.2%	2 547	22.2%	64.3%
Bulk purchases - electricity	1 000	102	10.2%	102	10.2%	211	14.1%	(51.9%)
Inventory consumed	5 200	1 324	25.5%	1 324	25.5%	1 397	31.0%	(5.2%)
Debt impairment	24 500	-	-	-	-	-	-	-
Depreciation and amortisation	32 257	-	-	-	-	-	-	-
Interest	850	-	-	-	-	-	-	-
Contracted services	52 110	13 178	25.3%	13 178	25.3%	14 388	33.0%	(8.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	56 412	10 081	17.9%	10 081	17.9%	10 841	20.0%	(7.0%)
Losses on disposal of Assets	750	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**62 632**	**72 284**		**72 284**		**59 293**		
Transfers and subsidies - capital (monetary allocations)	31 372	8 041	25.6%	8 041	25.6%	647	2.1%	1 143.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**94 004**	**80 325**		**80 325**		**59 939**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**94 004**	**80 325**		**80 325**		**59 939**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**94 004**	**80 325**		**80 325**		**59 939**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**94 004**	**80 325**		**80 325**		**59 939**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**167 916**	**46 842**	**27.9%**	**46 842**	**27.9%**	**23 917**	**16.8%**	**95.8%**
National Government	25 916	7 286	28.1%	7 286	28.1%	3 963	15.9%	83.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 916**	**7 286**	**28.1%**	**7 286**	**28.1%**	**3 963**	**15.9%**	**83.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	142 000	39 556	27.9%	39 556	27.9%	19 955	17.0%	98.2%
Capital Expenditure Functional	**167 916**	**46 842**	**27.9%**	**46 842**	**27.9%**	**23 917**	**16.8%**	**95.8%**
Municipal governance and administration	**11 600**	**990**	**8.5%**	**990**	**8.5%**	**51**	**.5%**	**1 823.2%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	11 600	990	8.5%	990	8.5%	51	.6%	1 823.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**7 450**	**-**	**-**	**-**	**-**	**3 357**	**17.2%**	**(100.0%)**
Community and Social Services	7 450	-	-	-	-	3 357	17.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**148 866**	**45 852**	**30.8%**	**45 852**	**30.8%**	**20 509**	**18.2%**	**123.6%**
Planning and Development	1 600	-	-	-	-	-	-	-
Road Transport	147 266	45 852	31.1%	45 852	31.1%	20 509	18.6%	123.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**315 546**	**135 064**	**42.8%**	**135 064**	**42.8%**	**111 433**	**34.5%**	**21.2%**
Property rates	**86 089**	**28 556**	**33.2%**	**28 556**	**33.2%**	**776**	**.8%**	**3 578.8%**
Service charges	3 640	-	-	-	-	-	-	-
Other revenue	**21 162**	**18 595**	**87.9%**	**18 595**	**87.9%**	**42 196**	**201.7%**	**(55.9%)**
Transfers and Subsidies - Operational	166 283	70 944	42.7%	70 944	42.7%	62 256	39.3%	14.0%
Transfers and Subsidies - Capital	31 372	16 969	54.1%	16 969	54.1%	6 205	20.6%	173.5%
Interest	7 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(223 011)**	**(62 952)**	**28.2%**	**(62 952)**	**28.2%**	**(42 979)**	**17.6%**	**46.5%**
Suppliers and employees	(223 011)	(62 952)	28.2%	(62 952)	28.2%	(42 979)	17.6%	46.5%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**92 535**	**72 112**	**77.9%**	**72 112**	**77.9%**	**68 454**	**87.1%**	**5.3%**
Cash Flow from Investing Activities								
Receipts	**(750)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	(750)	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(167 916)**	**(51 853)**	**30.9%**	**(51 853)**	**30.9%**	**(27 310)**	**19.2%**	**89.9%**
Capital assets	(167 916)	(51 853)	30.9%	(51 853)	30.9%	(27 310)	19.2%	89.9%
Net Cash from/(used) Investing Activities	**(168 666)**	**(51 853)**	**30.7%**	**(51 853)**	**30.7%**	**(27 310)**	**19.1%**	**89.9%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(76 131)**	**20 259**	**(26.6%)**	**20 259**	**(26.6%)**	**41 143**	**(63.3%)**	**(50.8%)**
Cash/cash equivalents at the year begin:	169 810	150 719	88.8%	150 719	88.8%	154 227	79.3%	(2.3%)
Cash/cash equivalents at the year end:	**93 679**	**170 978**	**182.5%**	**170 978**	**182.5%**	**195 892**	**151.3%**	**(12.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	110	3.6%	176	5.8%	142	4.6%	2 622	86.0%	3 050	1.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 428	8.0%	11 503	6.4%	6 152	3.4%	148 747	82.3%	180 830	76.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	60	9.2%	28	4.3%	22	3.4%	544	83.1%	655	.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	515	15.3%	300	8.9%	108	3.2%	2 447	72.6%	3 369	1.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 523	3.3%	1 451	3.2%	1 401	3.1%	41 543	90.5%	45 918	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	.8%	17	.8%	11	.5%	2 242	98.0%	2 289	1.0%	-	-	-	-
Total By Income Source	**16 654**	**7.1%**	**13 476**	**5.7%**	**7 835**	**3.3%**	**198 145**	**83.9%**	**236 110**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 500	5.0%	6 183	4.7%	4 121	3.2%	113 422	87.1%	130 225	55.2%	-	-	-	-
Commercial	1 860	8.3%	1 476	6.6%	1 047	4.7%	18 108	80.5%	22 492	9.5%	-	-	-	-
Households	8 294	9.9%	5 818	7.0%	2 667	3.2%	66 615	79.9%	83 393	35.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**16 654**	**7.1%**	**13 476**	**5.7%**	**7 835**	**3.3%**	**198 145**	**83.9%**	**236 110**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	11.6%	-	-	-	-	14	88.4%	16	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2**	**11.6%**	**-**	**-**	**-**	**-**	**14**	**88.4%**	**16**	**100.0%**

Contact Details

Municipal Manager	Mr Nanki Sedibaneng Hoaeane	015 590 1650
Financial Manager	Mr Sebelebele Tlou Herman	015 590 1650

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 690 322**	**535 663**	**31.7%**	**535 663**	**31.7%**	**500 902**	**31.7%**	**6.9%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	287 943	8 627	3.0%	8 627	3.0%	28 694	10.5%	(69.9%)
Service charges - Waste Water Management	37 811	2 962	7.8%	2 962	7.8%	6 030	16.6%	(50.9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 565	603	16.9%	603	16.9%	3 405	168.9%	(82.3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	79 281	682	.9%	682	.9%	126	.2%	442.9%
Interest earned from Current and Non Current Assets	4 000	6 211	155.3%	6 211	155.3%	2 127	23.6%	192.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	3 494	-	3 494	-	398	34.4%	778.3%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 277 722	513 084	40.2%	513 084	40.2%	460 122	38.9%	11.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 689 403**	**252 973**	**15.0%**	**252 973**	**15.0%**	**244 403**	**17.4%**	**3.5%**
Employee related costs	473 007	104 922	22.2%	104 922	22.2%	112 967	24.6%	(7.1%)
Remuneration of councillors	12 468	3 930	31.5%	3 930	31.5%	6 531	50.5%	(39.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	409 898	57 953	14.1%	57 953	14.1%	50 308	14.5%	15.2%
Debt impairment	63 714	-	-	-	-	-	-	-
Depreciation and amortisation	450 000	-	-	-	-	-	-	-
Interest	54 828	50	.1%	50	.1%	75	49.8%	(33.4%)
Contracted services	115 544	41 006	35.5%	41 006	35.5%	46 207	31.2%	(11.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	109 096	45 113	41.4%	45 113	41.4%	28 315	19.4%	59.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	850	-	-	-	-	-	-	-
Surplus/(Deficit)	**918**	**282 690**		**282 690**		**256 499**		
Transfers and subsidies - capital (monetary allocations)	550 584	42 893	7.8%	42 893	7.8%	43 103	7.5%	(.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**551 502**	**325 584**		**325 584**		**299 602**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**551 502**	**325 584**		**325 584**		**299 602**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**551 502**	**325 584**		**325 584**		**299 602**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**551 502**	**325 584**		**325 584**		**299 602**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**450 742**	**91 793**	**20.4%**	**91 793**	**20.4%**	**42 724**	**7.6%**	**114.8%**
National Government	450 742	91 793	20.4%	91 793	20.4%	42 184	7.8%	117.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**450 742**	**91 793**	**20.4%**	**91 793**	**20.4%**	**42 184**	**7.8%**	**117.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	540	2.8%	(100.0%)
Capital Expenditure Functional	**450 742**	**91 793**	**20.4%**	**91 793**	**20.4%**	**42 724**	**7.6%**	**114.8%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**450 742**	**91 793**	**20.4%**	**91 793**	**20.4%**	**42 724**	**7.8%**	**114.8%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	450 742	91 793	20.4%	91 793	20.4%	42 724	7.8%	114.8%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**2 185 532**	**761 870**	**34.9%**	**761 870**	**34.9%**	**612 340**	**32.1%**	**24.4%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	349 726	-	-	-	-	-	-	-
Other revenue	**4 100**	**693**	**16.9%**	**693**	**16.9%**	**4 329**	**3.1%**	**(84.0%)**
Transfers and Subsidies - Operational	1 277 122	508 144	39.8%	508 144	39.8%	462 152	39.0%	10.0%
Transfers and Subsidies - Capital	550 584	248 655	45.2%	248 655	45.2%	145 151	25.2%	71.3%
Interest	4 000	4 378	109.5%	4 378	109.5%	709	7.9%	517.5%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 181 032)**	**(175 774)**	**14.9%**	**(175 774)**	**14.9%**	**(132 835)**	**10.2%**	**32.3%**
Suppliers and employees	(1 181 032)	(175 774)	14.9%	(175 774)	14.9%	(132 835)	10.2%	32.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 004 500**	**586 096**	**58.3%**	**586 096**	**58.3%**	**479 505**	**79.3%**	**22.2%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(447 438)**	**(147 469)**	**33.0%**	**(147 469)**	**33.0%**	**(43 323)**	**7.7%**	**240.4%**
Capital assets	(447 438)	(147 469)	33.0%	(147 469)	33.0%	(43 323)	7.7%	240.4%
Net Cash from/(used) Investing Activities	**(447 438)**	**(147 469)**	**33.0%**	**(147 469)**	**33.0%**	**(43 323)**	**7.7%**	**240.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**557 062**	**438 627**	**78.7%**	**438 627**	**78.7%**	**436 182**	**992.2%**	**.6%**
Cash/cash equivalents at the year begin:	169 183	171 211	101.2%	171 211	101.2%	257 057	1 202.2%	(33.4%)
Cash/cash equivalents at the year end:	**726 245**	**458 149**	**63.1%**	**458 149**	**63.1%**	**457 731**	**700.5%**	**.1%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	97 901	100.0%	97 901	28.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 010	8.3%	293	.1%	843	.3%	229 959	91.2%	252 105	72.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**21 010**	**6.0%**	**293**	**.1%**	**843**	**.2%**	**327 860**	**93.7%**	**350 006**	**100.0%**

Contact Details

Municipal Manager	Mr Mogano Tshepo Jack	015 811 6300
Financial Manager	Ms Mathevula Sibongile	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**530 868**	**175 219**	**33.0%**	**175 219**	**33.0%**	**146 883**	**32.6%**	**19.3%**
Exchange Revenue								
Service charges - Electricity	160 630	36 096	22.5%	36 096	22.5%	33 386	20.6%	8.1%
Service charges - Water	-	9 585	-	9 585	-	9 892	-	(3.1%)
Service charges - Waste Water Management	-	784	-	784	-	514	-	52.5%
Service charges - Waste Management	15 497	5 742	37.1%	5 742	37.1%	4 568	29.5%	25.7%
Sale of Goods and Rendering of Services	1 994	316	15.9%	316	15.9%	495	28.8%	(36.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 767	17 584	304.9%	17 584	304.9%	9 399	316.9%	87.1%
Interest earned from Current and Non Current Assets	555	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	130	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	588	5	.9%	5	.9%	1	.1%	765.5%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	91 618	79	.1%	79	.1%	251	.7%	(68.5%)
Non-Exchange Revenue								
Property rates	26 950	8 850	32.8%	8 850	32.8%	8 326	32.3%	6.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 075	619	15.2%	619	15.2%	679	17.5%	(8.9%)
Licences or permits	2 565	45	1.8%	45	1.8%	(25)	(1.0%)	(282.9%)
Transfer and subsidies - Operational	220 628	95 514	43.3%	95 514	43.3%	79 268	39.8%	20.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**484 868**	**128 069**	**26.4%**	**128 069**	**26.4%**	**60 685**	**13.6%**	**111.0%**
Employee related costs	164 268	38 389	23.4%	38 389	23.4%	36 412	22.4%	5.4%
Remuneration of councillors	11 428	3 150	27.6%	3 150	27.6%	2 583	20.1%	22.0%
Bulk purchases - electricity	144 815	70 717	48.8%	70 717	48.8%	8 142	6.7%	768.5%
Inventory consumed	4 678	561	12.0%	561	12.0%	466	13.4%	20.3%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 000	-	-	-	-	-	-	-
Interest	525	-	-	-	-	-	-	-
Contracted services	39 279	5 033	12.8%	5 033	12.8%	3 832	10.1%	31.3%
Transfers and subsidies	4 987	1 990	39.9%	1 990	39.9%	1 119	-	77.8%
Irrecoverable debts written off	45 000	-	-	-	-	-	-	-
Operational costs	35 888	8 229	22.9%	8 229	22.9%	8 132	19.5%	1.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**46 000**	**47 150**		**47 150**		**86 198**		
Transfers and subsidies - capital (monetary allocations)	34 036	15 975	46.9%	15 975	46.9%	10 616	32.5%	50.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**80 036**	**63 125**		**63 125**		**96 814**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**80 036**	**63 125**		**63 125**		**96 814**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**80 036**	**63 125**		**63 125**		**96 814**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**80 036**	**63 125**		**63 125**		**96 814**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**80 036**	**5 723**	**7.2%**	**5 723**	**7.2%**	**5 938**	**15.7%**	**(3.6%)**
National Government	34 036	4 856	14.3%	4 856	14.3%	4 634	14.2%	4.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 036**	**4 856**	**14.3%**	**4 856**	**14.3%**	**4 634**	**14.2%**	**4.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	46 000	868	1.9%	868	1.9%	1 304	26.1%	(33.5%)
Capital Expenditure Functional	**80 036**	**5 723**	**7.2%**	**5 723**	**7.2%**	**6 087**	**16.1%**	**(6.0%)**
Municipal governance and administration	**4 300**	**-**	**-**	**-**	**-**	**149**	**6.2%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 300	-	-	-	-	149	14.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 780**	**-**	**-**	**-**	**-**	**2 334**	**49.1%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	2 140	45.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	194	-	(100.0%)
Public Safety	1 780	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 456**	**5 723**	**18.2%**	**5 723**	**18.2%**	**3 082**	**10.4%**	**85.7%**
Planning and Development	8 765	3 363	38.4%	3 363	38.4%	1 778	6.2%	89.2%
Road Transport	22 691	2 360	10.4%	2 360	10.4%	1 304	130.4%	80.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**42 500**	**-**	**-**	**-**	**-**	**522**	**52.2%**	**(100.0%)**
Energy sources	35 000	-	-	-	-	522	52.2%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	7 500	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**531 194**	**59 634**	**11.2%**	**59 634**	**11.2%**	**48 663**	**11.8%**	**22.5%**
Property rates	**25 037**	**6 503**	**26.0%**	**6 503**	**26.0%**	**-**	**-**	**(100.0%)**
Service charges	160 112	20 528	12.8%	20 528	12.8%	18 647	13.3%	10.1%
Other revenue	**95 813**	**36 022**	**37.6%**	**36 022**	**37.6%**	**26 615**	**160.9%**	**35.3%**
Transfers and Subsidies - Operational	215 641	(3 420)	(1.6%)	(3 420)	(1.6%)	3 401	1.7%	(200.6%)
Transfers and Subsidies - Capital	34 036	-	-	-	-	-	-	-
Interest	555	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(405 577)**	**(29 105)**	**7.2%**	**(29 105)**	**7.2%**	**(127)**	**-**	**22 899.3%**
Suppliers and employees	(405 052)	(29 105)	7.2%	(29 105)	7.2%	(127)	-	22 899.3%
Finance charges	(525)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**125 617**	**30 529**	**24.3%**	**30 529**	**24.3%**	**48 537**	**147.6%**	**(37.1%)**
Cash Flow from Investing Activities								
Receipts	**(10 731)**	**729**	**(6.8%)**	**729**	**(6.8%)**	**348**	**(3.2%)**	**109.5%**
Proceeds on disposal of PPE	-	729	-	729	-	348	-	109.5%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(10 731)	-	-	-	-	-	-	-
Payments	**(80 036)**	**(6 483)**	**8.1%**	**(6 483)**	**8.1%**	**(6 829)**	**18.1%**	**(5.1%)**
Capital assets	(80 036)	(6 483)	8.1%	(6 483)	8.1%	(6 829)	18.1%	(5.1%)
Net Cash from/(used) Investing Activities	**(90 767)**	**(5 754)**	**6.3%**	**(5 754)**	**6.3%**	**(6 481)**	**13.4%**	**(11.2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(11)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(11)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(11)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**34 850**	**24 775**	**71.1%**	**24 775**	**71.1%**	**42 045**	**(270.1%)**	**(41.1%)**
Cash/cash equivalents at the year begin:	5 715	34 507	603.8%	34 507	603.8%	19 751	158.3%	74.7%
Cash/cash equivalents at the year end:	**40 565**	**59 189**	**145.9%**	**59 189**	**145.9%**	**58 885**	**(1 902.6%)**	**.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 286	10.1%	1 522	6.7%	1 097	4.8%	17 822	78.4%	22 727	15.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 465	25.0%	2 877	8.5%	1 174	3.5%	21 341	63.0%	33 856	23.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 009	4.5%	1 073	2.4%	3 367	7.6%	37 952	85.5%	44 402	30.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	608	9.5%	366	5.7%	307	4.8%	5 122	80.0%	6 403	4.4%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	2 141	12.0%	1 184	6.6%	958	5.4%	13 531	76.0%	17 814	12.3%	4	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	0	-	0	-	136	99.9%	136	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	717	3.8%	695	3.7%	675	3.6%	16 675	88.9%	18 762	13.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	318	100.0%	318	.2%	-	-	-	-
Total By Income Source	**16 226**	**11.2%**	**7 717**	**5.3%**	**7 579**	**5.2%**	**112 896**	**78.2%**	**144 418**	**100.0%**	**7**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 358	7.7%	1 633	5.4%	1 801	5.9%	24 702	81.0%	30 494	21.1%	0	-	-	-
Commercial	7 012	17.6%	1 906	4.8%	1 803	4.5%	29 056	73.0%	39 775	27.5%	-	-	-	-
Households	6 856	9.2%	4 179	5.6%	3 975	5.4%	59 139	79.8%	74 149	51.3%	6	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**16 226**	**11.2%**	**7 717**	**5.3%**	**7 579**	**5.2%**	**112 896**	**78.2%**	**144 418**	**100.0%**	**7**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	109	7.7%	147	10.4%	-	-	1 159	81.9%	1 415	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**109**	**7.7%**	**147**	**10.4%**	**-**	**-**	**1 159**	**81.9%**	**1 415**	**100.0%**

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshiwanammbi	015 534 6181
Financial Manager	Mr Mudzunga Liston Murulana	015 534 6188

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget	2023/24 First Quarter		2023/24 Year to Date		2022/23 First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**897 697**	**321 167**	**35.8%**	**321 167**	**35.8%**	**274 328**	**32.5%**	**17.1%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 543	6 316	24.7%	6 316	24.7%	7 353	17.9%	(14.1%)
Sale of Goods and Rendering of Services	23 437	6 783	28.9%	6 783	28.9%	2 926	14.6%	131.9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 168	2 683	29.3%	2 683	29.3%	2 543	11.5%	5.5%
Interest earned from Current and Non Current Assets	60 000	22 280	37.1%	22 280	37.1%	10 531	47.9%	111.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 724	812	21.8%	812	21.8%	1 530	31.5%	(46.9%)
Licence and permits	1	-	-	-	-	(96)	(2.1%)	(100.0%)
Operational Revenue	5 834	808	13.8%	808	13.8%	1 087	11.1%	(25.7%)
Non-Exchange Revenue								
Property rates	97 626	24 745	25.3%	24 745	25.3%	23 090	23.2%	7.2%
Surcharges and Taxes	-	-	-	-	-	343	34.3%	(100.0%)
Fines, penalties and forfeits	9 838	3	-	3	-	965	18.0%	(99.7%)
Licences or permits	12 859	3 826	29.8%	3 826	29.8%	2 940	25.3%	30.2%
Transfer and subsidies - Operational	634 669	248 469	39.1%	248 469	39.1%	217 095	37.0%	14.5%
Interest	15 000	4 442	29.6%	4 442	29.6%	4 022	27.4%	10.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**919 194**	**203 391**	**22.1%**	**203 391**	**22.1%**	**170 515**	**20.9%**	**19.3%**
Employee related costs	356 567	83 265	23.4%	83 265	23.4%	77 036	23.5%	8.1%
Remuneration of councillors	36 202	9 305	25.7%	9 305	25.7%	8 241	24.3%	12.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	21 801	3 801	17.4%	3 801	17.4%	2 352	13.6%	61.6%
Debt impairment	42 500	-	-	-	-	-	-	-
Depreciation and amortisation	81 100	20 147	24.8%	20 147	24.8%	17 948	28.1%	12.3%
Interest	2 205	0	-	0	-	-	-	(100.0%)
Contracted services	218 045	57 310	26.3%	57 310	26.3%	25 847	16.9%	121.7%
Transfers and subsidies	1 850	594	32.1%	594	32.1%	1 671	23.3%	(64.5%)
Irrecoverable debts written off	25 000	415	1.7%	415	1.7%	12 042	301.0%	(96.6%)
Operational costs	127 559	28 554	22.4%	28 554	22.4%	25 379	25.5%	12.5%
Losses on disposal of Assets	4 480	-	-	-	-	-	-	-
Other Losses	1 885	-	-	-	-	-	-	-
Surplus/(Deficit)	**(21 497)**	**117 776**		**117 776**		**103 813**		
Transfers and subsidies - capital (monetary allocations)	138 777	30 613	22.1%	30 613	22.1%	27 887	23.9%	9.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**117 280**	**148 389**		**148 389**		**131 700**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**117 280**	**148 389**		**148 389**		**131 700**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**117 280**	**148 389**		**148 389**		**131 700**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**117 280**	**148 389**		**148 389**		**131 700**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget	2023/24 First Quarter		2023/24 Year to Date		2022/23 First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**343 558**	**38 267**	**11.1%**	**38 267**	**11.1%**	**44 527**	**12.2%**	**(14.1%)**
National Government	138 777	25 351	18.3%	25 351	18.3%	22 272	19.1%	13.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**138 777**	**25 351**	**18.3%**	**25 351**	**18.3%**	**22 272**	**19.1%**	**13.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	204 781	12 917	6.3%	12 917	6.3%	22 255	9.0%	(42.0%)
Capital Expenditure Functional	**343 558**	**38 267**	**11.1%**	**38 267**	**11.1%**	**44 527**	**12.2%**	**(14.1%)**
Municipal governance and administration	**9 000**	**-**	**-**	**-**	**-**	**31**	**.2%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	9 000	-	-	-	-	31	.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**48 099**	**3 292**	**6.8%**	**3 292**	**6.8%**	**1 358**	**2.8%**	**142.5%**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	3 650	961	26.3%	961	26.3%	-	-	(100.0%)
Public Safety	-	-	-	-	-	1 164	30.4%	(100.0%)
Housing	44 449	2 331	5.2%	2 331	5.2%	193	.5%	1 105.0%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**235 938**	**33 444**	**14.2%**	**33 444**	**14.2%**	**43 139**	**15.1%**	**(22.5%)**
Planning and Development	2 815	15	.5%	15	.5%	3 034	18.2%	(99.5%)
Road Transport	233 123	33 429	14.3%	33 429	14.3%	40 105	14.9%	(16.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**50 521**	**1 532**	**3.0%**	**1 532**	**3.0%**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	50 521	1 532	3.0%	1 532	3.0%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 015 655**	**414 475**	**40.8%**	**414 475**	**40.8%**	**330 321**	**38.3%**	**25.5%**
Property rates	**44 602**	**25 098**	**56.3%**	**25 098**	**56.3%**	**21 384**	**40.6%**	**17.4%**
Service charges	13 744	2 985	21.7%	2 985	21.7%	6 657	23.5%	(55.2%)
Other revenue	**126 679**	**29 196**	**23.0%**	**29 196**	**23.0%**	**30 347**	**54.1%**	**(3.8%)**
Transfers and Subsidies - Operational	631 853	260 100	41.2%	260 100	41.2%	224 574	38.3%	15.8%
Transfers and Subsidies - Capital	138 777	74 115	53.4%	74 115	53.4%	37 000	31.7%	100.3%
Interest	60 000	22 982	38.3%	22 982	38.3%	10 359	47.1%	121.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(886 038)**	**(207 745)**	**23.4%**	**(207 745)**	**23.4%**	**(141 415)**	**22.4%**	**46.9%**
Suppliers and employees	(884 275)	(207 745)	23.5%	(207 745)	23.5%	(141 415)	22.4%	46.9%
Finance charges	(5)	-	-	-	-	-	-	-
Transfers and grants	(1 758)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**129 618**	**206 729**	**159.5%**	**206 729**	**159.5%**	**188 905**	**82.2%**	**9.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(326 380)**	**(47 909)**	**14.7%**	**(47 909)**	**14.7%**	**(75 481)**	**20.8%**	**(36.5%)**
Capital assets	(326 380)	(47 909)	14.7%	(47 909)	14.7%	(75 481)	20.8%	(36.5%)
Net Cash from/(used) Investing Activities	**(326 380)**	**(47 909)**	**14.7%**	**(47 909)**	**14.7%**	**(75 481)**	**20.8%**	**(36.5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**1**	**-**	**1**	**-**	**66**	**-**	**(98.2%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	1	-	66	-	(98.2%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**1**	**-**	**1**	**-**	**66**	**-**	**(98.2%)**
Net Increase/(Decrease) in cash held	**(196 762)**	**158 822**	**(80.7%)**	**158 822**	**(80.7%)**	**113 491**	**(84.7%)**	**39.9%**
Cash/cash equivalents at the year begin:	988 403	1 026 519	103.9%	1 026 519	103.9%	988 403	110.9%	3.9%
Cash/cash equivalents at the year end:	**791 641**	**1 185 341**	**149.7%**	**1 185 341**	**149.7%**	**1 101 894**	**145.5%**	**7.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 061	2.7%	5 687	2.1%	5 681	2.1%	246 864	93.1%	265 293	46.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 579	2.0%	2 278	1.8%	2 174	1.7%	119 023	94.4%	126 055	22.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	36 115	100.0%	36 115	6.3%	-	-	-	-
Interest on Arrear Debtor Accounts	2 419	2.0%	2 375	2.0%	2 333	1.9%	114 256	94.1%	121 384	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	187	.9%	31	.2%	59	.3%	19 858	98.6%	20 135	3.5%	-	-	-	-
Total By Income Source	**12 246**	**2.2%**	**10 372**	**1.8%**	**10 247**	**1.8%**	**536 119**	**94.2%**	**568 984**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 486	2.7%	2 483	2.7%	2 434	2.6%	85 085	92.0%	92 488	16.3%	-	-	-	-
Commercial	4 316	2.8%	2 633	1.7%	2 644	1.7%	144 712	93.8%	154 305	27.1%	-	-	-	-
Households	5 444	1.7%	5 256	1.6%	5 169	1.6%	306 322	95.1%	322 190	56.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**12 246**	**2.2%**	**10 372**	**1.8%**	**10 247**	**1.8%**	**536 119**	**94.2%**	**568 984**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr M T Makumule	015 962 7779
Financial Manager	Mr A C Mufamadi	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 395 877**	**360 094**	**25.8%**	**360 094**	**25.8%**	**214 481**	**17.4%**	**67.9%**
Exchange Revenue								
Service charges - Electricity	608 564	104 552	17.2%	104 552	17.2%	(8 158)	(1.6%)	(1 381.7%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	1	-	(100.0%)
Service charges - Waste Management	15 004	3 842	25.6%	3 842	25.6%	3 584	24.9%	7.2%
Sale of Goods and Rendering of Services	917	186	20.3%	186	20.3%	180	20.6%	3.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 402	9 950	21.9%	9 950	21.9%	8 961	29.3%	11.0%
Interest earned from Current and Non Current Assets	9 536	2 805	29.4%	2 805	29.4%	2 545	37.8%	10.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	32	-	32	-	0	-	14 854.2%
Rental from Fixed Assets	332	76	23.0%	76	23.0%	41	12.8%	88.3%
Licence and permits	-	62	-	62	-	33	-	88.9%
Operational Revenue	90 878	2 888	3.2%	2 888	3.2%	5 577	5.1%	(48.2%)
Non-Exchange Revenue								
Property rates	122 247	29 720	24.3%	29 720	24.3%	24 369	24.3%	22.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 056	281	5.6%	281	5.6%	635	14.3%	(55.8%)
Licences or permits	4 115	923	22.4%	923	22.4%	867	21.6%	6.5%
Transfer and subsidies - Operational	493 825	204 777	41.5%	204 777	41.5%	173 896	37.2%	17.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	1 951	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 368 446**	**286 700**	**21.0%**	**286 700**	**21.0%**	**283 971**	**23.6%**	**1.0%**
Employee related costs	349 488	81 437	23.3%	81 437	23.3%	70 291	19.8%	15.9%
Remuneration of councillors	31 004	8 463	27.3%	8 463	27.3%	7 099	24.1%	19.2%
Bulk purchases - electricity	397 742	70 006	17.6%	70 006	17.6%	71 465	21.7%	(2.0%)
Inventory consumed	36 688	9 603	26.2%	9 603	26.2%	8 862	27.8%	8.4%
Debt impairment	83 677	17 981	21.5%	17 981	21.5%	-	-	(100.0%)
Depreciation and amortisation	147 420	33 969	23.0%	33 969	23.0%	28 978	24.1%	17.2%
Interest	12 762	0	-	0	-	-	-	(100.0%)
Contracted services	236 753	47 273	20.0%	47 273	20.0%	64 709	35.3%	(26.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	(0)	24	(267 155.6%)	24	(267 155.6%)	15 244	25.1%	(99.8%)
Operational costs	72 912	17 944	24.6%	17 944	24.6%	17 323	20.1%	3.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**27 430**	**73 395**		**73 395**		**(69 490)**		
Transfers and subsidies - capital (monetary allocations)	115 757	34 460	29.8%	34 460	29.8%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**143 187**	**107 855**		**107 855**		**(69 490)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**143 187**	**107 855**		**107 855**		**(69 490)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**143 187**	**107 855**		**107 855**		**(69 490)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**143 187**	**107 855**		**107 855**		**(69 490)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**503 877**	**92 491**	**18.4%**	**92 491**	**18.4%**	**34 504**	**7.7%**	**168.1%**
National Government	115 757	28 524	24.6%	28 524	24.6%	12 715	11.9%	124.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**115 757**	**28 524**	**24.6%**	**28 524**	**24.6%**	**12 715**	**11.9%**	**124.3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	388 120	63 968	16.5%	63 968	16.5%	21 789	6.4%	193.6%
Capital Expenditure Functional	**503 877**	**94 248**	**18.7%**	**94 248**	**18.7%**	**40 800**	**9.1%**	**131.0%**
Municipal governance and administration	**54 052**	**6 202**	**11.5%**	**6 202**	**11.5%**	**4 179**	**21.7%**	**48.4%**
Executive and Council	7 200	2 589	36.0%	2 589	36.0%	1 958	217.5%	32.2%
Finance and administration	46 852	3 614	7.7%	3 614	7.7%	2 221	12.1%	62.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**3 940**	**1 350**	**34.3%**	**1 350**	**34.3%**	**683**	**27.2%**	**97.7%**
Community and Social Services	1 490	18	1.2%	18	1.2%	-	-	(100.0%)
Sport And Recreation	1 980	1 332	67.3%	1 332	67.3%	683	33.3%	95.1%
Public Safety	470	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**360 145**	**55 125**	**15.3%**	**55 125**	**15.3%**	**25 976**	**13.5%**	**112.2%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	360 145	55 125	15.3%	55 125	15.3%	25 976	13.5%	112.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**85 740**	**31 571**	**36.8%**	**31 571**	**36.8%**	**9 962**	**4.2%**	**216.9%**
Energy sources	85 740	28 770	33.6%	28 770	33.6%	9 181	4.0%	213.4%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	2 801	-	2 801	-	781	19.0%	258.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 543 867**	**435 002**	**28.2%**	**435 002**	**28.2%**	**354 887**	**26.1%**	**22.6%**
Property rates	**90 449**	**35 571**	**39.3%**	**35 571**	**39.3%**	**37 211**	**47.0%**	**(4.4%)**
Service charges	698 761	97 799	14.0%	97 799	14.0%	94 789	17.6%	3.2%
Other revenue	**135 540**	**10 760**	**7.9%**	**10 760**	**7.9%**	**14 575**	**9.1%**	**(26.2%)**
Transfers and Subsidies - Operational	493 825	203 494	41.2%	203 494	41.2%	176 662	37.8%	15.2%
Transfers and Subsidies - Capital	115 757	87 378	75.5%	87 378	75.5%	31 650	29.6%	176.1%
Interest	9 536	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 032 374)**	**(364 436)**	**35.3%**	**(364 436)**	**35.3%**	**(371 258)**	**41.3%**	**(1.8%)**
Suppliers and employees	(1 032 273)	(364 436)	35.3%	(364 436)	35.3%	(371 258)	41.3%	(1.8%)
Finance charges	(100)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**511 494**	**70 566**	**13.8%**	**70 566**	**13.8%**	**(16 371)**	**(3.6%)**	**(531.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(503 877)**	**(134 139)**	**26.6%**	**(134 139)**	**26.6%**	**(38 600)**	**8.6%**	**247.5%**
Capital assets	(503 877)	(134 139)	26.6%	(134 139)	26.6%	(38 600)	8.6%	247.5%
Net Cash from/(used) Investing Activities	**(503 877)**	**(134 139)**	**26.6%**	**(134 139)**	**26.6%**	**(38 600)**	**8.6%**	**247.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**(17)**	**-**	**(17)**	**-**	**(188)**	**-**	**(90.9%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(17)	-	(17)	-	(188)	-	(90.9%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(17)**	**-**	**(17)**	**-**	**(188)**	**-**	**(90.9%)**
Net Increase/(Decrease) in cash held	**7 617**	**(63 591)**	**(834.9%)**	**(63 591)**	**(834.9%)**	**(55 160)**	**(697.5%)**	**15.3%**
Cash/cash equivalents at the year begin:	150 567	147 009	97.6%	147 009	97.6%	202 672	141.1%	(27.5%)
Cash/cash equivalents at the year end:	**158 184**	**83 006**	**52.5%**	**83 006**	**52.5%**	**146 165**	**96.4%**	**(43.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24 574	20.7%	3 760	3.2%	3 466	2.9%	86 886	73.2%	118 686	24.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 165	4.5%	4 255	2.4%	3 863	2.1%	163 512	90.9%	179 795	37.2%	(15)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 262	3.6%	660	1.9%	608	1.7%	32 260	92.7%	34 789	7.2%	(1)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 395	2.3%	3 312	2.2%	3 249	2.2%	139 314	93.3%	149 270	30.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 305	100.0%	1 305	.3%	(0)	-	-	-
Total By Income Source	**37 395**	**7.7%**	**11 987**	**2.5%**	**11 187**	**2.3%**	**423 277**	**87.5%**	**483 846**	**100.0%**	**(16)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 824	3.5%	1 705	2.1%	1 603	2.0%	75 473	92.5%	81 604	16.9%	-	-	-	-
Commercial	25 547	14.7%	5 247	3.0%	4 685	2.7%	138 192	79.6%	173 670	35.9%	-	-	-	-
Households	9 025	3.9%	5 035	2.2%	4 900	2.1%	209 612	91.7%	228 572	47.2%	(16)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**37 395**	**7.7%**	**11 987**	**2.5%**	**11 187**	**2.3%**	**423 277**	**87.5%**	**483 846**	**100.0%**	**(16)**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 039	101.4%	-	-	-	-	(27)	(1.4%)	2 012	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 039**	**101.4%**	**-**	**-**	**-**	**-**	**(27)**	**(1.4%)**	**2 012**	**100.0%**

Contact Details

Municipal Manager	Mr KM Nemaname	015 519 3210
Financial Manager	Mr N.G Raliphada	015 519 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**662 484**	**199 856**	**30.2%**	**199 856**	**30.2%**	**202 584**	**33.8%**	**(1.3%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 765	1 376	20.3%	1 376	20.3%	1 307	20.3%	5.3%
Sale of Goods and Rendering of Services	80 962	4 016	5.0%	4 016	5.0%	8 127	11.1%	(50.6%)
Agency services	4 416	835	18.9%	835	18.9%	670	25.1%	24.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	896	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	25 538	5 961	23.3%	5 961	23.3%	3 690	24.4%	61.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	301	64	21.2%	64	21.2%	59	28.1%	8.0%
Licence and permits	-	-	-	-	-	25	-	(100.0%)
Operational Revenue	-	38	-	38	-	16	5.4%	147.4%
Non-Exchange Revenue								
Property rates	36 621	8 844	24.1%	8 844	24.1%	8 405	24.2%	5.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	606	168	27.7%	168	27.7%	107	15.8%	57.2%
Licences or permits	7 596	1 861	24.5%	1 861	24.5%	1 034	14.3%	80.0%
Transfer and subsidies - Operational	490 896	176 692	36.0%	176 692	36.0%	179 144	39.1%	(1.4%)
Interest	7 888	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**457 671**	**132 611**	**29.0%**	**132 611**	**29.0%**	**112 528**	**27.5%**	**17.8%**
Employee related costs	146 733	35 513	24.2%	35 513	24.2%	32 581	20.4%	9.0%
Remuneration of councillors	30 898	8 269	26.8%	8 269	26.8%	7 396	26.1%	11.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	15 333	3 359	21.9%	3 359	21.9%	3 537	39.5%	(5.0%)
Debt impairment	5 897	-	-	-	-	-	-	-
Depreciation and amortisation	51 219	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	137 227	67 661	49.3%	67 661	49.3%	44 627	56.6%	51.6%
Transfers and subsidies	8 250	1 475	17.9%	1 475	17.9%	83	.5%	1 671.8%
Irrecoverable debts written off	-	249	-	249	-	-	-	(100.0%)
Operational costs	62 115	16 085	25.9%	16 085	25.9%	24 304	36.9%	(33.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**204 813**	**67 245**		**67 245**		**90 056**		
Transfers and subsidies - capital (monetary allocations)	110 637	24 698	22.3%	24 698	22.3%	33 000	33.4%	(25.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**315 450**	**91 943**		**91 943**		**123 056**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**315 450**	**91 943**		**91 943**		**123 056**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**315 450**	**91 943**		**91 943**		**123 056**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**315 450**	**91 943**		**91 943**		**123 056**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**325 650**	**106 153**	**32.6%**	**106 153**	**32.6%**	**75 325**	**26.0%**	**40.9%**
National Government	107 650	27 229	25.3%	27 229	25.3%	38 086	39.7%	(28.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**107 650**	**27 229**	**25.3%**	**27 229**	**25.3%**	**38 086**	**39.7%**	**(28.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	218 000	78 925	36.2%	78 925	36.2%	37 239	19.2%	111.9%
Capital Expenditure Functional	**325 650**	**106 326**	**32.7%**	**106 326**	**32.7%**	**75 330**	**26.0%**	**41.1%**
Municipal governance and administration	**44 100**	**9 782**	**22.2%**	**9 782**	**22.2%**	**17 439**	**26.4%**	**(43.9%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	44 100	9 782	22.2%	9 782	22.2%	17 439	26.4%	(43.9%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**31 446**	**7 668**	**24.4%**	**7 668**	**24.4%**	**4 206**	**44.3%**	**82.3%**
Community and Social Services	9 000	1 165	12.9%	1 165	12.9%	392	7.8%	197.2%
Sport And Recreation	22 146	6 502	29.4%	6 502	29.4%	3 814	84.8%	70.5%
Public Safety	300	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**216 600**	**82 158**	**37.9%**	**82 158**	**37.9%**	**46 076**	**25.3%**	**78.3%**
Planning and Development	100	24	24.4%	24	24.4%	21	.4%	16.0%
Road Transport	216 500	82 134	37.9%	82 134	37.9%	46 055	26.0%	78.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**33 504**	**6 718**	**20.0%**	**6 718**	**20.0%**	**7 609**	**23.6%**	**(11.7%)**
Energy sources	28 504	6 718	23.6%	6 718	23.6%	5 018	20.4%	33.9%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	5 000	-	-	-	-	2 591	34.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**802 044**	**300 248**	**37.4%**	**300 248**	**37.4%**	**216 840**	**35.1%**	**38.5%**
Property rates	**16 129**	**2 850**	**17.7%**	**2 850**	**17.7%**	**2 314**	**21.9%**	**23.2%**
Service charges	2 977	572	19.2%	572	19.2%	567	29.4%	1.0%
Other revenue	**155 868**	**1 582**	**1.0%**	**1 582**	**1.0%**	**6 678**	**20.4%**	**(76.3%)**
Transfers and Subsidies - Operational	490 896	237 339	48.3%	237 339	48.3%	205 282	44.8%	15.6%
Transfers and Subsidies - Capital	110 637	57 906	52.3%	57 906	52.3%	2 000	2.0%	2 795.3%
Interest	25 538	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(400 555)**	**(87 329)**	**21.8%**	**(87 329)**	**21.8%**	**(81 006)**	**22.9%**	**7.8%**
Suppliers and employees	(392 306)	(87 329)	22.3%	(87 329)	22.3%	(81 006)	22.9%	7.8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(8 250)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**401 489**	**212 919**	**53.0%**	**212 919**	**53.0%**	**135 834**	**51.5%**	**56.7%**
Cash Flow from Investing Activities								
Receipts	**62 837**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	62 837	-	-	-	-	-	-	-
Payments	**(325 650)**	**(90 128)**	**27.7%**	**(90 128)**	**27.7%**	**(92 986)**	**32.1%**	**(3.1%)**
Capital assets	(325 650)	(90 128)	27.7%	(90 128)	27.7%	(92 986)	32.1%	(3.1%)
Net Cash from/(used) Investing Activities	**(262 813)**	**(90 128)**	**34.3%**	**(90 128)**	**34.3%**	**(92 986)**	**23.5%**	**(3.1%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**138 676**	**122 791**	**88.5%**	**122 791**	**88.5%**	**42 848**	**(32.7%)**	**186.6%**
Cash/cash equivalents at the year begin:	296 869	235 147	79.2%	235 147	79.2%	419 280	99.1%	(43.9%)
Cash/cash equivalents at the year end:	**435 545**	**358 557**	**82.3%**	**358 557**	**82.3%**	**453 559**	**155.2%**	**(20.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 905	2.1%	2 497	1.8%	2 468	1.8%	130 870	94.3%	138 741	52.1%	1	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	474	1.7%	472	1.7%	404	1.5%	26 097	95.1%	27 448	10.3%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 382	4.6%	1 330	4.5%	820	2.7%	26 312	88.2%	29 842	11.2%	7	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50	.1%	15	-	33	-	70 244	99.9%	70 342	26.4%	-	-	-	-
Total By Income Source	**4 811**	**1.8%**	**4 314**	**1.6%**	**3 725**	**1.4%**	**253 524**	**95.2%**	**266 373**	**100.0%**	**14**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 320	2.6%	2 119	2.4%	1 839	2.1%	82 319	92.9%	88 598	33.3%	1	-	-	-
Commercial	589	2.5%	347	1.5%	271	1.2%	22 019	94.8%	23 226	8.7%	-	-	-	-
Households	1 901	1.2%	1 848	1.2%	1 615	1.0%	149 185	96.5%	154 550	58.0%	12	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 811**	**1.8%**	**4 314**	**1.6%**	**3 725**	**1.4%**	**253 524**	**95.2%**	**266 373**	**100.0%**	**14**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40 574	89.5%	50	.1%	2 483	5.5%	2 204	4.9%	45 311	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**40 574**	**89.5%**	**50**	**.1%**	**2 483**	**5.5%**	**2 204**	**4.9%**	**45 311**	**100.0%**

Contact Details

Municipal Manager	Mr Risenga Richard Shilenge	015 851 0110
Financial Manager	Ms Nyeleti Maluleke	015 851 0110

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**2 439 118**	**631 316**	**25.9%**	**631 316**	**25.9%**	**650 486**	**34.9%**	**(2.9%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	903 773	10 833	1.2%	10 833	1.2%	113 688	23.6%	(90.5%)
Service charges - Waste Water Management	27 431	2	-	2	-	6	-	(70.2%)
Service charges - Waste Management	148	113	76.5%	113	76.5%	25	-	360.1%
Sale of Goods and Rendering of Services	850	280	32.9%	280	32.9%	264	42.4%	5.9%
Agency services	-	-	-	-	-	-	-	-
Interest	24 308	12 307	50.6%	12 307	50.6%	4 670	33.4%	163.5%
Interest earned from Receivables	78 349	25 287	32.3%	25 287	32.3%	16 658	40.1%	51.8%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	-	-	-	-	-	-	-
Licence and permits	-	0	-	0	-	-	-	(100.0%)
Operational Revenue	126	-	-	-	-	11 787	23 574.7%	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	6 432	19	.3%	19	.3%	83	18.4%	(77.0%)
Transfer and subsidies - Operational	1 397 700	582 475	41.7%	582 475	41.7%	503 305	38.0%	15.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**2 322 408**	**820 586**	**35.3%**	**820 586**	**35.3%**	**262 662**	**14.8%**	**212.4%**
Employee related costs	809 596	189 798	23.4%	189 798	23.4%	167 742	22.1%	13.1%
Remuneration of councillors	20 818	4 233	20.3%	4 233	20.3%	3 803	20.2%	11.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	128 802	32 652	25.4%	32 652	25.4%	7 795	6.3%	318.9%
Debt impairment	620 000	-	-	-	-	-	-	-
Depreciation and amortisation	219 958	454 421	206.6%	454 421	206.6%	20 150	11.1%	2 155.2%
Interest	100	1	.9%	1	.9%	-	-	(100.0%)
Contracted services	305 286	89 855	29.4%	89 855	29.4%	34 099	9.8%	163.5%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	217 848	49 627	22.8%	49 627	22.8%	29 074	13.6%	70.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**116 710**	**(189 270)**		**(189 270)**		**387 824**		
Transfers and subsidies - capital (monetary allocations)	700 613	76 829	11.0%	76 829	11.0%	102 110	16.6%	(24.8%)
Transfers and subsidies - capital (in-kind)	299	509	170.3%	509	170.3%	59	7.3%	769.7%
Surplus/(Deficit) after capital transfers and contributions	**817 622**	**(111 932)**		**(111 932)**		**489 992**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**817 622**	**(111 932)**		**(111 932)**		**489 992**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**817 622**	**(111 932)**		**(111 932)**		**489 992**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**817 622**	**(111 932)**		**(111 932)**		**489 992**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**896 189**	**126 140**	**14.1%**	**126 140**	**14.1%**	**111 213**	**17.2%**	**13.4%**
National Government	607 731	109 325	18.0%	109 325	18.0%	110 491	20.7%	(1.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**607 731**	**109 325**	**18.0%**	**109 325**	**18.0%**	**110 491**	**20.7%**	**(1.1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	288 458	16 814	5.8%	16 814	5.8%	722	.6%	2 229.4%
Capital Expenditure Functional	**896 189**	**126 140**	**14.1%**	**126 140**	**14.1%**	**111 213**	**17.2%**	**13.4%**
Municipal governance and administration	**96 316**	**3 009**	**3.1%**	**3 009**	**3.1%**	**685**	**1.6%**	**339.1%**
Executive and Council	117	-	-	-	-	-	-	-
Finance and administration	96 151	3 009	3.1%	3 009	3.1%	685	1.6%	339.1%
Internal audit	48	-	-	-	-	-	-	-
Community and Public Safety	**1 478**	**96**	**6.5%**	**96**	**6.5%**	**-**	**-**	**(100.0%)**
Community and Social Services	1 478	96	6.5%	96	6.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**558 077**	**102 670**	**18.4%**	**102 670**	**18.4%**	**105 601**	**20.7%**	**(2.8%)**
Planning and Development	558 018	102 670	18.4%	102 670	18.4%	105 601	20.7%	(2.8%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	59	-	-	-	-	-	-	-
Trading Services	**239 013**	**20 365**	**8.5%**	**20 365**	**8.5%**	**4 927**	**5.5%**	**313.3%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	172 308	12 630	7.3%	12 630	7.3%	4 927	5.5%	156.3%
Waste Water Management	66 704	7 735	11.6%	7 735	11.6%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**1 304**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**2 255 000**	**866 208**	**38.4%**	**866 208**	**38.4%**	**634 147**	**29.7%**	**36.6%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	117 756	19 597	16.6%	19 597	16.6%	521	.5%	3 662.5%
Other revenue	**8 606**	**1 744**	**20.3%**	**1 744**	**20.3%**	**(749)**	**(.9%)**	**(332.7%)**
Transfers and Subsidies - Operational	1 403 709	793 561	56.5%	793 561	56.5%	629 706	47.5%	26.0%
Transfers and Subsidies - Capital	700 621	39 000	5.6%	39 000	5.6%	-	-	(100.0%)
Interest	24 308	12 307	50.6%	12 307	50.6%	4 670	33.4%	163.5%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 212 111)**	**(171 312)**	**14.1%**	**(171 312)**	**14.1%**	**(97 215)**	**6.8%**	**76.2%**
Suppliers and employees	(1 212 026)	(171 312)	14.1%	(171 312)	14.1%	(97 215)	6.8%	76.2%
Finance charges	(85)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 042 889**	**694 896**	**66.6%**	**694 896**	**66.6%**	**536 932**	**77.3%**	**29.4%**
Cash Flow from Investing Activities								
Receipts	**(305 388)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(305 388)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(672 193)**	**(141 602)**	**21.1%**	**(141 602)**	**21.1%**	**(143 122)**	**22.1%**	**(1.1%)**
Capital assets	(672 193)	(141 602)	21.1%	(141 602)	21.1%	(143 122)	22.1%	(1.1%)
Net Cash from/(used) Investing Activities	**(977 580)**	**(141 602)**	**14.5%**	**(141 602)**	**14.5%**	**(143 122)**	**15.0%**	**(1.1%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(36 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(36 000)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(36 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**29 308**	**553 294**	**1 887.8%**	**553 294**	**1 887.8%**	**393 810**	**(153.2%)**	**40.5%**
Cash/cash equivalents at the year begin:	300 862	124 606	41.4%	124 606	41.4%	107 365	35.7%	16.1%
Cash/cash equivalents at the year end:	**330 170**	**683 982**	**207.2%**	**683 982**	**207.2%**	**525 683**	**1 198.9%**	**30.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27 550	1.6%	12 939	.7%	16 868	1.0%	1 716 218	96.8%	1 773 576	86.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 455	1.8%	1 431	1.8%	1 418	1.7%	77 074	94.7%	81 378	4.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 203	5.1%	9 166	5.0%	9 147	5.0%	154 615	84.9%	182 132	8.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	0	-	15 053	100.0%	15 053	.7%	-	-	-	-
Total By Income Source	**38 209**	**1.9%**	**23 537**	**1.1%**	**27 433**	**1.3%**	**1 962 961**	**95.7%**	**2 052 139**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 419	5.9%	1 269	2.2%	1 022	1.8%	52 333	90.2%	58 044	2.8%	-	-	-	-
Commercial	5 877	2.8%	3 982	1.9%	3 119	1.5%	195 844	93.8%	208 823	10.2%	-	-	-	-
Households	28 913	1.6%	18 286	1.0%	23 291	1.3%	1 714 783	96.1%	1 785 272	87.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**38 209**	**1.9%**	**23 537**	**1.1%**	**27 433**	**1.3%**	**1 962 961**	**95.7%**	**2 052 139**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 221	99.6%	-	-	-	-	68	.4%	18 290	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**18 221**	**99.6%**	**-**	**-**	**-**	**-**	**68**	**.4%**	**18 290**	**100.0%**

Contact Details

Municipal Manager	Mr Zwannda Norman Kutama	015 960 2009
Financial Manager	Ms Thangavhuelelo Mulatwa	015 960 2046

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**352 990**	**175 064**	**49.6%**	**175 064**	**49.6%**	**134 662**	**42.2%**	**30.0%**
Exchange Revenue								
Service charges - Electricity	57 971	7 660	13.2%	7 660	13.2%	7 279	16.1%	5.2%
Service charges - Water	-	1 002	-	1 002	-	1 026	-	(2.3%)
Service charges - Waste Water Management	-	437	-	437	-	429	-	1.8%
Service charges - Waste Management	3 000	517	17.2%	517	17.2%	492	19.7%	5.2%
Sale of Goods and Rendering of Services	496	58	11.8%	58	11.8%	59	11.6%	(1.0%)
Agency services	300	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	457	447	97.9%	447	97.9%	346	50.2%	29.3%
Interest earned from Current and Non Current Assets	3 206	1 041	32.5%	1 041	32.5%	462	22.8%	125.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	350	152	43.4%	152	43.4%	143	15.0%	6.1%
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	1 110	257	23.2%	257	23.2%	335	257.2%	(23.1%)
Operational Revenue	8 442	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	32 971	63 418	192.3%	63 418	192.3%	27 289	87.7%	132.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 022	111	5.5%	111	5.5%	57	2.7%	95.2%
Licences or permits	5 000	484	9.7%	484	9.7%	599	12.5%	(19.3%)
Transfer and subsidies - Operational	237 377	99 203	41.8%	99 203	41.8%	86 289	40.0%	15.0%
Interest	288	275	95.6%	275	95.6%	282	17.9%	(2.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	9 575	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**389 072**	**74 014**	**19.0%**	**74 014**	**19.0%**	**80 030**	**21.9%**	**(7.5%)**
Employee related costs	135 979	31 899	23.5%	31 899	23.5%	31 666	24.5%	.7%
Remuneration of councillors	20 753	5 394	26.0%	5 394	26.0%	4 617	23.4%	16.8%
Bulk purchases - electricity	60 000	8 449	14.1%	8 449	14.1%	13 850	27.7%	(39.0%)
Inventory consumed	5 855	266	4.5%	266	4.5%	252	10.4%	5.6%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 668	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	59 971	10 876	18.1%	10 876	18.1%	15 041	26.9%	(27.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 770	-	-	-	-	-	-	-
Operational costs	63 077	17 129	27.2%	17 129	27.2%	14 603	26.3%	17.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36 082)**	**101 050**		**101 050**		**54 632**		
Transfers and subsidies - capital (monetary allocations)	85 575	6 984	8.2%	6 984	8.2%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 493**	**108 034**		**108 034**		**54 632**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**49 493**	**108 034**		**108 034**		**54 632**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 493**	**108 034**		**108 034**		**54 632**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 493**	**108 034**		**108 034**		**54 632**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**86 892**	**7 813**	**9.0%**	**7 813**	**9.0%**	**8 907**	**10.4%**	**(12.3%)**
National Government	85 575	7 646	8.9%	7 646	8.9%	8 827	10.4%	(13.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**85 575**	**7 646**	**8.9%**	**7 646**	**8.9%**	**8 827**	**10.4%**	**(13.4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 317	167	12.7%	167	12.7%	80	8.7%	109.3%
Capital Expenditure Functional	**86 892**	**7 813**	**9.0%**	**7 813**	**9.0%**	**8 907**	**10.4%**	**(12.3%)**
Municipal governance and administration	**610**	**93**	**15.3%**	**93**	**15.3%**	**80**	**28.5%**	**16.6%**
Executive and Council	300	-	-	-	-	-	-	-
Finance and administration	310	93	30.0%	93	30.0%	80	39.9%	16.6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**80 475**	**7 275**	**9.0%**	**7 275**	**9.0%**	**8 827**	**17.5%**	**(17.6%)**
Planning and Development	80 475	7 275	9.0%	7 275	9.0%	8 827	17.5%	(17.6%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**5 807**	**445**	**7.7%**	**445**	**7.7%**	**-**	**-**	**(100.0%)**
Energy sources	5 607	445	7.9%	445	7.9%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	200	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**434 363**	**138 505**	**31.9%**	**138 505**	**31.9%**	**137 428**	**34.6%**	**.8%**
Property rates	**31 324**	**661**	**2.1%**	**661**	**2.1%**	**9 821**	**32.8%**	**(93.3%)**
Service charges	60 047	6 457	10.8%	6 457	10.8%	6 196	14.4%	4.2%
Other revenue	**16 834**	**6 251**	**37.1%**	**6 251**	**37.1%**	**92 523**	**39.7%**	**(93.2%)**
Transfers and Subsidies - Operational	237 377	100 111	42.2%	100 111	42.2%	2 888	66.4%	3 366.4%
Transfers and Subsidies - Capital	85 575	25 025	29.2%	25 025	29.2%	26 000	30.8%	(3.7%)
Interest	3 206	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(345 635)**	**(136 982)**	**39.6%**	**(136 982)**	**39.6%**	**(131 449)**	**42.3%**	**4.2%**
Suppliers and employees	(345 635)	(136 982)	39.6%	(136 982)	39.6%	(131 449)	42.3%	4.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**88 728**	**1 523**	**1.7%**	**1 523**	**1.7%**	**5 979**	**7.0%**	**(74.5%)**
Cash Flow from Investing Activities								
Receipts	**4 865**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	4 865	-	-	-	-	-	-	-
Payments	**(86 892)**	**(7 813)**	**9.0%**	**(7 813)**	**9.0%**	**(8 907)**	**10.4%**	**(12.3%)**
Capital assets	(86 892)	(7 813)	9.0%	(7 813)	9.0%	(8 907)	10.4%	(12.3%)
Net Cash from/(used) Investing Activities	**(82 027)**	**(7 813)**	**9.5%**	**(7 813)**	**9.5%**	**(8 907)**	**10.4%**	**(12.3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6 700**	**(6 290)**	**(93.9%)**	**(6 290)**	**(93.9%)**	**(2 928)**	**(1 046.5%)**	**114.8%**
Cash/cash equivalents at the year begin:	90 261	106 030	117.5%	106 030	117.5%	89 434	104.9%	18.6%
Cash/cash equivalents at the year end:	**96 961**	**95 553**	**98.5%**	**95 553**	**98.5%**	**86 545**	**101.2%**	**10.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	812	5.3%	386	2.5%	394	2.6%	13 796	89.6%	15 389	10.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 338	6.2%	523	2.4%	449	2.1%	19 115	89.2%	21 425	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	704	.7%	26 066	27.4%	257	.3%	68 037	71.6%	95 064	62.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	321	7.6%	155	3.6%	146	3.4%	3 622	85.3%	4 244	2.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	365	6.9%	171	3.2%	160	3.0%	4 594	86.8%	5 291	3.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	418	5.3%	208	2.6%	388	4.9%	6 944	87.2%	7 959	5.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40	1.7%	20	.8%	20	.8%	2 245	96.6%	2 324	1.5%	-	-	-	-
Total By Income Source	**3 999**	**2.6%**	**27 529**	**18.1%**	**1 815**	**1.2%**	**118 353**	**78.0%**	**151 695**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	3 999	2.6%	27 529	18.1%	1 815	1.2%	118 353	78.0%	151 695	100.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 999**	**2.6%**	**27 529**	**18.1%**	**1 815**	**1.2%**	**118 353**	**78.0%**	**151 695**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	793	41.9%	409	21.6%	-	-	693	36.6%	1 895	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**793**	**41.9%**	**409**	**21.6%**	**-**	**-**	**693**	**36.6%**	**1 895**	**100.0%**

Contact Details

Municipal Manager	Mr Machaba Mj (Acting)	015 505 7163
Financial Manager	Mr Mabote N.J	015 505 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**274 777**	**89 654**	**32.6%**	**89 654**	**32.6%**	**14 990**	**5.7%**	**498.1%**
Exchange Revenue								
Service charges - Electricity	12 336	2 231	18.1%	2 231	18.1%	2 116	9.2%	5.4%
Service charges - Water	-	-	-	-	-	(1)	-	(100.0%)
Service charges - Waste Water Management	-	(0)	-	(0)	-	(1)	-	(30.2%)
Service charges - Waste Management	3 545	753	21.2%	753	21.2%	634	24.3%	18.9%
Sale of Goods and Rendering of Services	1 293	8	.6%	8	.6%	8	5.4%	2.6%
Agency services	1 681	627	37.3%	627	37.3%	622	82.3%	.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 129	148	13.1%	148	13.1%	136	15.7%	8.6%
Interest earned from Current and Non Current Assets	9 600	1 527	15.9%	1 527	15.9%	821	27.4%	86.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	57	10	17.8%	10	17.8%	10	27.5%	-
Rental from Fixed Assets	248	56	22.7%	56	22.7%	53	20.0%	5.8%
Licence and permits	13 120	1 391	10.6%	1 391	10.6%	1 533	19.0%	(9.2%)
Operational Revenue	244	110	45.1%	110	45.1%	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	46 063	7 137	15.5%	7 137	15.5%	8 304	16.8%	(14.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	621	12	1.9%	12	1.9%	15	1.1%	(20.7%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	183 701	75 437	41.1%	75 437	41.1%	526	.3%	14 238.2%
Interest	1 140	207	18.2%	207	18.2%	213	29.5%	(2.9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**260 945**	**57 940**	**22.2%**	**57 940**	**22.2%**	**51 326**	**21.0%**	**12.9%**
Employee related costs	107 287	26 582	24.8%	26 582	24.8%	24 468	23.4%	8.6%
Remuneration of councillors	19 640	3 989	20.3%	3 989	20.3%	3 460	24.8%	15.3%
Bulk purchases - electricity	13 783	4 362	31.6%	4 362	31.6%	2 802	23.5%	55.7%
Inventory consumed	8 246	1 587	19.2%	1 587	19.2%	1 430	18.3%	11.0%
Debt impairment	3 488	-	-	-	-	-	-	-
Depreciation and amortisation	22 082	4 732	21.4%	4 732	21.4%	-	-	(100.0%)
Interest	133	5	3.5%	5	3.5%	5	4.5%	(12.5%)
Contracted services	45 769	9 738	21.3%	9 738	21.3%	10 814	25.7%	(10.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	500	2	.3%	2	.3%	352	10.1%	(99.5%)
Operational costs	40 017	6 943	17.4%	6 943	17.4%	7 994	19.5%	(13.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 832**	**31 714**		**31 714**		**(36 337)**		
Transfers and subsidies - capital (monetary allocations)	58 548	18 495	31.6%	18 495	31.6%	31 498	83.3%	(41.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**72 380**	**50 209**		**50 209**		**(4 838)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**72 380**	**50 209**		**50 209**		**(4 838)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**72 380**	**50 209**		**50 209**		**(4 838)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**72 380**	**50 209**		**50 209**		**(4 838)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**72 380**	**16 972**	**23.4%**	**16 972**	**23.4%**	**6 804**	**11.7%**	**149.5%**
National Government	58 548	16 359	27.9%	16 359	27.9%	5 807	15.1%	181.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 548**	**16 359**	**27.9%**	**16 359**	**27.9%**	**5 807**	**15.1%**	**181.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	13 832	613	4.4%	613	4.4%	997	5.1%	(38.5%)
Capital Expenditure Functional	**72 380**	**16 972**	**23.4%**	**16 972**	**23.4%**	**6 804**	**11.7%**	**149.5%**
Municipal governance and administration	**6 232**	**252**	**4.0%**	**252**	**4.0%**	**217**	**4.1%**	**15.9%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 232	252	4.0%	252	4.0%	217	4.1%	15.9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	400	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 080**	**15 249**	**34.6%**	**15 249**	**34.6%**	**6 040**	**13.2%**	**152.5%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	44 080	15 249	34.6%	15 249	34.6%	6 040	13.2%	152.5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**21 668**	**1 472**	**6.8%**	**1 472**	**6.8%**	**546**	**11.5%**	**169.3%**
Energy sources	19 368	1 472	7.6%	1 472	7.6%	546	11.5%	169.3%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	2 300	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**323 559**	**112 905**	**34.9%**	**112 905**	**34.9%**	**88 709**	**29.9%**	**27.3%**
Property rates	**39 154**	**2 758**	**7.0%**	**2 758**	**7.0%**	**691**	**1.5%**	**299.0%**
Service charges	19 547	268	1.4%	268	1.4%	554	2.5%	(51.5%)
Other revenue	**13 009**	**6 513**	**50.1%**	**6 513**	**50.1%**	**73 790**	**40.7%**	**(91.2%)**
Transfers and Subsidies - Operational	183 701	76 816	41.8%	76 816	41.8%	2 652	46.6%	2 796.5%
Transfers and Subsidies - Capital	58 548	25 023	42.7%	25 023	42.7%	11 022	29.2%	127.0%
Interest	9 600	1 527	15.9%	1 527	15.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(234 742)**	**(44 103)**	**18.8%**	**(44 103)**	**18.8%**	**(39 297)**	**17.7%**	**12.2%**
Suppliers and employees	(234 742)	(44 103)	18.8%	(44 103)	18.8%	(39 297)	17.7%	12.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**88 817**	**68 802**	**77.5%**	**68 802**	**77.5%**	**49 412**	**65.9%**	**39.2%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(72 380)**	**(16 972)**	**23.4%**	**(16 972)**	**23.4%**	**(6 804)**	**11.7%**	**149.5%**
Capital assets	(72 380)	(16 972)	23.4%	(16 972)	23.4%	(6 804)	11.7%	149.5%
Net Cash from/(used) Investing Activities	**(72 380)**	**(16 972)**	**23.4%**	**(16 972)**	**23.4%**	**(6 804)**	**11.7%**	**149.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**16 436**	**51 830**	**315.3%**	**51 830**	**315.3%**	**42 609**	**250.6%**	**21.6%**
Cash/cash equivalents at the year begin:	118 872	111 992	94.2%	111 992	94.2%	105 277	117.6%	6.4%
Cash/cash equivalents at the year end:	**135 308**	**164 026**	**121.2%**	**164 026**	**121.2%**	**147 876**	**138.8%**	**10.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	48	.8%	172	3.0%	52	.9%	5 427	95.2%	5 700	4.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19	1.2%	-	-	-	-	1 644	98.8%	1 663	1.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	374	2.9%	360	2.8%	351	2.7%	11 964	91.7%	13 049	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	76	2.3%	73	2.2%	70	2.1%	3 145	93.5%	3 364	2.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	243	1.5%	238	1.5%	233	1.5%	15 196	95.5%	15 909	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 015	2.2%	2 015	2.2%	1 897	2.1%	85 049	93.5%	90 977	69.6%	-	-	-	-
Total By Income Source	**2 776**	**2.1%**	**2 857**	**2.2%**	**2 603**	**2.0%**	**122 426**	**93.7%**	**130 661**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 776	2.1%	2 857	2.2%	2 603	2.0%	122 426	93.7%	130 661	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 776**	**2.1%**	**2 857**	**2.2%**	**2 603**	**2.0%**	**122 426**	**93.7%**	**130 661**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	35	52.4%	-	-	-	-	32	47.6%	67	100.0%
Total	**35**	**52.4%**	**-**	**-**	**-**	**-**	**32**	**47.6%**	**67**	**100.0%**

Contact Details

Municipal Manager	Mr Makgatho Kgabo Emmanuel	015 501 2300
Financial Manager	Ms Zulu Khanyisile Cynthia Wendy	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	92 571	100.0%	-	-	-	-	-	-	92 571	80.3%
Bulk Water	264	100.0%	-	-	-	-	-	-	264	.2%
PAYE deductions	21	100.0%	-	-	-	-	-	-	21	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 357	100.0%	6	-	-	-	-	-	22 363	19.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**115 214**	**100.0%**	**6**	**-**	**-**	**-**	**-**	**-**	**115 220**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**713 726**	**161 252**	**22.6%**	**161 252**	**22.6%**	**158 863**	**28.1%**	**1.5%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	9 729	-	(100.0%)
Service charges - Waste Water Management	-	-	-	-	-	1 601	-	(100.0%)
Service charges - Waste Management	7 500	1 846	24.6%	1 846	24.6%	1 761	24.7%	4.8%
Sale of Goods and Rendering of Services	199 932	118	.1%	118	.1%	130	.1%	(9.5%)
Agency services	47 098	3 725	7.9%	3 725	7.9%	3 293	8.1%	13.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 072	1 180	29.0%	1 180	29.0%	7 875	233.9%	(85.0%)
Interest earned from Current and Non Current Assets	27 557	5 404	19.6%	5 404	19.6%	2 463	18.7%	119.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	352	75	21.3%	75	21.3%	79	23.7%	(5.5%)
Licence and permits	5	-	-	-	-	-	-	-
Operational Revenue	20 008	439	2.2%	439	2.2%	122	.6%	261.5%
Non-Exchange Revenue								
Property rates	39 460	10 778	27.3%	10 778	27.3%	9 672	28.1%	11.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 703	20	.2%	20	.2%	3	-	534.5%
Licences or permits	2	-	-	-	-	0	15.2%	(100.0%)
Transfer and subsidies - Operational	339 639	133 244	39.2%	133 244	39.2%	118 141	38.1%	12.8%
Interest	15 326	4 234	27.6%	4 234	27.6%	3 994	33.1%	6.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	74	-	-	-	-	-	-	-
Other Gains	-	188	-	188	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**478 179**	**69 989**	**14.6%**	**69 989**	**14.6%**	**65 509**	**15.0%**	**6.8%**
Employee related costs	142 196	23 670	16.6%	23 670	16.6%	24 625	18.3%	(3.9%)
Remuneration of councillors	23 603	5 790	24.5%	5 790	24.5%	6 083	27.2%	(4.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	9 346	401	4.3%	401	4.3%	551	11.1%	(27.2%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	39 698	6 831	17.2%	6 831	17.2%	7 014	18.6%	(2.6%)
Interest	53	-	-	-	-	-	-	-
Contracted services	110 885	9 552	8.6%	9 552	8.6%	14 384	11.3%	(33.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	87 044	9 017	10.4%	9 017	10.4%	945	1.7%	853.7%
Operational costs	65 353	14 728	22.5%	14 728	22.5%	11 906	21.9%	23.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**235 547**	**91 263**		**91 263**		**93 354**		
Transfers and subsidies - capital (monetary allocations)	64 332	16 642	25.9%	16 642	25.9%	5 461	8.9%	204.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**299 879**	**107 905**		**107 905**		**98 815**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**299 879**	**107 905**		**107 905**		**98 815**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**299 879**	**107 905**		**107 905**		**98 815**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**299 879**	**107 905**		**107 905**		**98 815**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**299 563**	**14 343**	**4.8%**	**14 343**	**4.8%**	**4 458**	**2.3%**	**221.8%**
National Government	76 015	14 264	18.8%	14 264	18.8%	4 458	7.6%	220.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**76 015**	**14 264**	**18.8%**	**14 264**	**18.8%**	**4 458**	**7.6%**	**220.0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	223 547	79	-	79	-	-	-	(100.0%)
Capital Expenditure Functional	**299 563**	**14 343**	**4.8%**	**14 343**	**4.8%**	**4 458**	**2.3%**	**221.8%**
Municipal governance and administration	**13 381**	**79**	**.6%**	**79**	**.6%**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	13 381	79	.6%	79	.6%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**18 217**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	18 217	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**180 831**	**14 264**	**7.9%**	**14 264**	**7.9%**	**4 458**	**2.9%**	**220.0%**
Planning and Development	73 511	14 264	19.4%	14 264	19.4%	4 458	7.2%	220.0%
Road Transport	106 820	-	-	-	-	-	-	-
Environmental Protection	500	-	-	-	-	-	-	-
Trading Services	**87 134**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	78 334	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	8 800	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**654 128**	**208 464**	**31.9%**	**208 464**	**31.9%**	**152 948**	**22.3%**	**36.3%**
Property rates	**13 561**	**3 085**	**22.8%**	**3 085**	**22.8%**	**3 424**	**26.1%**	**(9.9%)**
Service charges	3 057	5 956	194.8%	5 956	194.8%	7 326	14.8%	(18.7%)
Other revenue	**206 677**	**178 298**	**86.3%**	**178 298**	**86.3%**	**124 821**	**22.7%**	**42.8%**
Transfers and Subsidies - Operational	324 045	2 311	.7%	2 311	.7%	2 345	41.3%	(1.4%)
Transfers and Subsidies - Capital	79 232	13 409	16.9%	13 409	16.9%	12 574	20.4%	6.6%
Interest	27 557	5 404	19.6%	5 404	19.6%	2 457	63.1%	119.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(111 731)**	**(248 783)**	**222.7%**	**(248 783)**	**222.7%**	**16 148**	**(3.1%)**	**(1 640.7%)**
Suppliers and employees	(111 731)	(248 783)	222.7%	(248 783)	222.7%	16 148	(3.1%)	(1 640.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**542 398**	**(40 319)**	**(7.4%)**	**(40 319)**	**(7.4%)**	**169 096**	**102.9%**	**(123.8%)**
Cash Flow from Investing Activities								
Receipts	**139 574**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	74	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	139 500	-	-	-	-	-	-	-
Payments	**(299 563)**	**(14 343)**	**4.8%**	**(14 343)**	**4.8%**	**(4 458)**	**2.3%**	**221.8%**
Capital assets	(299 563)	(14 343)	4.8%	(14 343)	4.8%	(4 458)	2.3%	221.8%
Net Cash from/(used) Investing Activities	**(159 989)**	**(14 343)**	**9.0%**	**(14 343)**	**9.0%**	**(4 458)**	**10.8%**	**221.8%**
Cash Flow from Financing Activities								
Receipts	**61**	**(13)**	**(21.3%)**	**(13)**	**(21.3%)**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	61	(13)	(21.3%)	(13)	(21.3%)	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**61**	**(13)**	**(21.3%)**	**(13)**	**(21.3%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**382 470**	**(54 675)**	**(14.3%)**	**(54 675)**	**(14.3%)**	**164 638**	**133.9%**	**(133.2%)**
Cash/cash equivalents at the year begin:	350 641	546 712	155.9%	546 712	155.9%	404 513	168.5%	35.2%
Cash/cash equivalents at the year end:	**733 111**	**(54 675)**	**(7.5%)**	**(54 675)**	**(7.5%)**	**569 065**	**156.7%**	**(109.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 379	1.6%	5 969	1.3%	6 811	1.5%	449 564	95.7%	469 723	43.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 548	1.8%	3 196	1.6%	3 058	1.6%	185 938	95.0%	195 740	17.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	955	1.3%	937	1.3%	925	1.3%	68 797	96.1%	71 614	6.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	706	1.3%	549	1.0%	532	1.0%	53 922	96.8%	55 709	5.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 600	1.9%	5 534	1.8%	5 655	1.9%	282 814	94.4%	299 603	27.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	1.8%	17	1.8%	17	1.8%	918	94.6%	970	.1%	-	-	-	-
Total By Income Source	**18 205**	**1.7%**	**16 203**	**1.5%**	**16 998**	**1.6%**	**1 041 954**	**95.3%**	**1 093 359**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 471	2.8%	1 616	1.8%	1 736	1.9%	83 890	93.5%	89 714	8.2%	-	-	-	-
Commercial	1 508	2.5%	1 020	1.7%	1 028	1.7%	56 268	94.1%	59 823	5.5%	-	-	-	-
Households	14 226	1.5%	13 566	1.4%	14 234	1.5%	901 796	95.5%	943 823	86.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**18 205**	**1.7%**	**16 203**	**1.5%**	**16 998**	**1.6%**	**1 041 954**	**95.3%**	**1 093 359**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	652	66.9%	222	22.8%	101	10.3%	-	-	974	100.0%
Total	**652**	**66.9%**	**222**	**22.8%**	**101**	**10.3%**	**-**	**-**	**974**	**100.0%**

Contact Details

Municipal Manager	Mr Tb Mothogoane	015 633 4508
Financial Manager	Mrs Rosina Ngoveni	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**967 645**	**368 371**	**38.1%**	**368 371**	**38.1%**	**310 801**	**34.6%**	**18.5%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	81 028	11 913	14.7%	11 913	14.7%	6 865	9.7%	73.5%
Service charges - Waste Water Management	11 648	2 212	19.0%	2 212	19.0%	876	7.9%	152.5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	445	88	19.8%	88	19.8%	117	10.2%	(24.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	20 000	7 682	38.4%	7 682	38.4%	3 361	16.8%	128.6%
Interest earned from Current and Non Current Assets	40 855	16 748	41.0%	16 748	41.0%	10 600	38.8%	58.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	37	-	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	(0)	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	813 669	329 730	40.5%	329 730	40.5%	288 946	37.7%	14.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 081 663**	**199 750**	**18.5%**	**199 750**	**18.5%**	**171 953**	**17.5%**	**16.2%**
Employee related costs	417 839	80 132	19.2%	80 132	19.2%	78 833	20.9%	1.6%
Remuneration of councillors	18 965	3 937	20.8%	3 937	20.8%	3 919	21.2%	.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	98 810	10 481	10.6%	10 481	10.6%	6 760	6.7%	55.1%
Debt impairment	68 525	-	-	-	-	-	-	-
Depreciation and amortisation	114 905	19 705	17.1%	19 705	17.1%	20 243	20.1%	(2.7%)
Interest	470	-	-	-	-	-	-	-
Contracted services	126 614	48 610	38.4%	48 610	38.4%	29 931	24.2%	62.4%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	204 456	36 886	18.0%	36 886	18.0%	32 269	19.6%	14.3%
Losses on disposal of Assets	12 967	-	-	-	-	-	-	-
Other Losses	18 112	-	-	-	-	-	-	-
Surplus/(Deficit)	**(114 018)**	**168 621**		**168 621**		**138 848**		
Transfers and subsidies - capital (monetary allocations)	406 499	184 547	45.4%	184 547	45.4%	44 034	12.5%	319.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**292 481**	**353 168**		**353 168**		**182 882**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**292 481**	**353 168**		**353 168**		**182 882**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**292 481**	**353 168**		**353 168**		**182 882**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**292 481**	**353 168**		**353 168**		**182 882**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**420 353**	**182 474**	**43.4%**	**182 474**	**43.4%**	**76 789**	**20.2%**	**137.6%**
National Government	350 097	171 601	49.0%	171 601	49.0%	38 352	12.7%	347.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**350 097**	**171 601**	**49.0%**	**171 601**	**49.0%**	**38 352**	**12.7%**	**347.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	70 256	10 873	15.5%	10 873	15.5%	38 437	49.1%	(71.7%)
Capital Expenditure Functional	**420 353**	**182 474**	**43.4%**	**182 474**	**43.4%**	**76 789**	**20.2%**	**137.6%**
Municipal governance and administration	**12 505**	**603**	**4.8%**	**603**	**4.8%**	**642**	**5.0%**	**(6.2%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	12 505	603	4.8%	603	4.8%	642	5.0%	(6.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**488**	**-**	**-**	**-**	**-**	**3 418**	**273.5%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	488	-	-	-	-	3 418	273.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**407 360**	**181 871**	**44.6%**	**181 871**	**44.6%**	**72 729**	**19.9%**	**150.1%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	402 310	179 231	44.6%	179 231	44.6%	72 729	20.3%	146.4%
Waste Water Management	5 050	2 640	52.3%	2 640	52.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 281 857**	**459 585**	**35.9%**	**459 585**	**35.9%**	**473 434**	**40.4%**	**(2.9%)**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	20 389	-	-	-	-	-	-	-
Other revenue	**445**	**3 326**	**747.4%**	**3 326**	**747.4%**	**34 248**	**3 001.5%**	**(90.3%)**
Transfers and Subsidies - Operational	813 669	325 732	40.0%	325 732	40.0%	286 774	37.4%	13.6%
Transfers and Subsidies - Capital	406 499	113 780	28.0%	113 780	28.0%	141 813	40.4%	(19.8%)
Interest	40 855	16 748	41.0%	16 748	41.0%	10 600	38.8%	58.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(867 427)**	**(219 696)**	**25.3%**	**(219 696)**	**25.3%**	**(180 981)**	**23.0%**	**21.4%**
Suppliers and employees	(866 957)	(219 696)	25.3%	(219 696)	25.3%	(180 981)	23.1%	21.4%
Finance charges	(470)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**414 430**	**239 890**	**57.9%**	**239 890**	**57.9%**	**292 453**	**75.7%**	**(18.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(420 353)**	**(195 429)**	**46.5%**	**(195 429)**	**46.5%**	**(102 491)**	**27.0%**	**90.7%**
Capital assets	(420 353)	(195 429)	46.5%	(195 429)	46.5%	(102 491)	27.0%	90.7%
Net Cash from/(used) Investing Activities	**(420 353)**	**(195 429)**	**46.5%**	**(195 429)**	**46.5%**	**(102 491)**	**27.0%**	**90.7%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(874)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(874)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(874)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(6 797)**	**44 460**	**(654.1%)**	**44 460**	**(654.1%)**	**189 962**	**3 365.0%**	**(76.6%)**
Cash/cash equivalents at the year begin:	374 037	493 700	132.0%	493 700	132.0%	427 266	192.0%	15.5%
Cash/cash equivalents at the year end:	**367 239**	**538 161**	**146.5%**	**538 161**	**146.5%**	**617 228**	**270.5%**	**(12.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 209	2.1%	12 657	1.9%	-	-	640 559	96.0%	667 425	90.3%	-	-	(870 120)	(130.4%)
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	12 248	17.0%	20 697	28.8%	3 847	5.4%	35 089	48.8%	71 880	9.7%	-	-	(1 870)	(2.6%)
Total By Income Source	**26 457**	**3.6%**	**33 353**	**4.5%**	**3 847**	**.5%**	**675 648**	**91.4%**	**739 306**	**100.0%**	**-**	**-**	**(871 990)**	**(117.9%)**
Debtors Age Analysis By Customer Group														
Organs of State	243	2.1%	216	1.9%	-	-	10 954	96.0%	11 413	1.5%	-	-	(8 182)	(71.7%)
Commercial	668	2.1%	595	1.9%	-	-	30 106	96.0%	31 369	4.2%	-	-	(22 488)	(71.7%)
Households	13 298	2.1%	11 845	1.9%	-	-	599 500	96.0%	624 643	84.5%	-	-	(839 451)	(134.4%)
Other	12 248	17.0%	20 697	28.8%	3 847	5.4%	35 089	48.8%	71 880	9.7%	-	-	(1 870)	(2.6%)
Total By Customer Group	**26 457**	**3.6%**	**33 353**	**4.5%**	**3 847**	**.5%**	**675 648**	**91.4%**	**739 306**	**100.0%**	**-**	**-**	**(871 990)**	**(117.9%)**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	244	92.4%	20	7.6%	-	-	-	-	264	64.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	137	92.0%	2	1.2%	10	6.8%	-	-	148	36.0%
Total	**380**	**92.2%**	**22**	**5.3%**	**10**	**2.5%**	**-**	**-**	**412**	**100.0%**

Contact Details

Municipal Manager	Mr Ramakuntwane Selepe	015 294 1076
Financial Manager	Mr Tiro Pilusa	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**550 934**	**53 953**	**9.8%**	**53 953**	**9.8%**	**124 659**	**26.8%**	**(56.7%)**
Exchange Revenue								
Service charges - Electricity	128 800	14 476	11.2%	14 476	11.2%	10 430	10.6%	38.8%
Service charges - Water	84 283	3 526	4.2%	3 526	4.2%	24 086	39.3%	(85.4%)
Service charges - Waste Water Management	31 315	4 533	14.5%	4 533	14.5%	6 766	23.4%	(33.0%)
Service charges - Waste Management	19 259	3 172	16.5%	3 172	16.5%	4 531	25.9%	(30.0%)
Sale of Goods and Rendering of Services	998	283	28.3%	283	28.3%	360	46.8%	(21.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 699	10 024	28.9%	10 024	28.9%	8 709	29.9%	15.1%
Interest earned from Current and Non Current Assets	623	48	7.7%	48	7.7%	220	40.9%	(78.1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	606	90	14.9%	90	14.9%	157	33.7%	(42.4%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	1 825	25	1.4%	25	1.4%	14	.8%	79.8%
Non-Exchange Revenue								
Property rates	102 476	17 331	16.9%	17 331	16.9%	21 087	22.1%	(17.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	821	1	.1%	1	.1%	35	63.7%	(98.0%)
Licences or permits	5 016	1	-	1	-	7	.2%	(81.2%)
Transfer and subsidies - Operational	140 212	443	.3%	443	.3%	48 258	38.2%	(99.1%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**534 839**	**72 396**	**13.5%**	**72 396**	**13.5%**	**81 303**	**18.7%**	**(11.0%)**
Employee related costs	167 499	21 753	13.0%	21 753	13.0%	38 667	24.2%	(43.7%)
Remuneration of councillors	10 008	1 823	18.2%	1 823	18.2%	2 368	23.7%	(23.0%)
Bulk purchases - electricity	109 118	11 716	10.7%	11 716	10.7%	20 359	23.5%	(42.5%)
Inventory consumed	58 158	11 559	19.9%	11 559	19.9%	8 511	15.4%	35.8%
Debt impairment	34 577	-	-	-	-	-	-	-
Depreciation and amortisation	39 231	9 225	23.5%	9 225	23.5%	-	-	(100.0%)
Interest	16 195	2 711	16.7%	2 711	16.7%	2 230	15.9%	21.6%
Contracted services	54 470	12 107	22.2%	12 107	22.2%	7 418	16.3%	63.2%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	22 508	-	-	-	-	-	-	-
Operational costs	23 074	1 502	6.5%	1 502	6.5%	1 751	8.9%	(14.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 094**	**(18 444)**		**(18 444)**		**43 357**		
Transfers and subsidies - capital (monetary allocations)	110 419	3 464	3.1%	3 464	3.1%	5 458	4.7%	(36.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**126 513**	**(14 980)**		**(14 980)**		**48 815**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**126 513**	**(14 980)**		**(14 980)**		**48 815**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**126 513**	**(14 980)**		**(14 980)**		**48 815**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**126 513**	**(14 980)**		**(14 980)**		**48 815**		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**108 463**	**2 456**	**2.3%**	**2 456**	**2.3%**	**10 188**	**8.9%**	**(75.9%)**
National Government	108 463	2 456	2.3%	2 456	2.3%	10 188	8.9%	(75.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**108 463**	**2 456**	**2.3%**	**2 456**	**2.3%**	**10 188**	**8.9%**	**(75.9%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**108 463**	**2 456**	**2.3%**	**2 456**	**2.3%**	**10 188**	**8.9%**	**(75.9%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 038**	**2 456**	**7.2%**	**2 456**	**7.2%**	**3 679**	**27.1%**	**(33.2%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	34 038	2 456	7.2%	2 456	7.2%	3 679	27.1%	(33.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**74 425**	**-**	**-**	**-**	**-**	**6 508**	**7.8%**	**(100.0%)**
Energy sources	35 935	-	-	-	-	-	-	-
Water Management	30 490	-	-	-	-	6 508	12.0%	(100.0%)
Waste Water Management	8 000	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**587 359**	**38 125**	**6.5%**	**38 125**	**6.5%**	**135 826**	**26.2%**	**(71.9%)**
Property rates	**81 472**	**11 013**	**13.5%**	**11 013**	**13.5%**	**20 857**	**25.5%**	**(47.2%)**
Service charges	214 754	18 527	8.6%	18 527	8.6%	37 312	21.2%	(50.3%)
Other revenue	**7 699**	**3 287**	**42.7%**	**3 287**	**42.7%**	**8 410**	**48.3%**	**(60.9%)**
Transfers and Subsidies - Operational	173 014	5 298	3.1%	5 298	3.1%	54 095	42.8%	(90.2%)
Transfers and Subsidies - Capital	110 419	-	-	-	-	15 152	13.0%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(438 523)**	**(600)**	**.1%**	**(600)**	**.1%**	**(64 137)**	**16.4%**	**(99.1%)**
Suppliers and employees	(422 327)	(600)	.1%	(600)	.1%	(64 137)	17.0%	(99.1%)
Finance charges	(16 195)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**148 836**	**37 525**	**25.2%**	**37 525**	**25.2%**	**71 688**	**56.0%**	**(47.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(108 463)**	**(2 582)**	**2.4%**	**(2 582)**	**2.4%**	**(11 092)**	**9.6%**	**(76.7%)**
Capital assets	(108 463)	(2 582)	2.4%	(2 582)	2.4%	(11 092)	9.6%	(76.7%)
Net Cash from/(used) Investing Activities	**(108 463)**	**(2 582)**	**2.4%**	**(2 582)**	**2.4%**	**(11 092)**	**9.6%**	**(76.7%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(12)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(12)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(12)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**40 374**	**34 943**	**86.5%**	**34 943**	**86.5%**	**60 585**	**468.3%**	**(42.3%)**
Cash/cash equivalents at the year begin:	10 907	-	-	-	-	10 900	517.1%	(100.0%)
Cash/cash equivalents at the year end:	**51 281**	**49 489**	**96.5%**	**49 489**	**96.5%**	**71 492**	**475.2%**	**(30.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 090	2.0%	2 485	1.6%	1 815	1.2%	145 873	95.2%	153 263	20.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 788	13.5%	1 826	5.1%	1 769	5.0%	27 098	76.4%	35 480	4.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 860	4.3%	5 561	3.5%	5 025	3.1%	142 079	89.1%	159 524	21.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 358	2.2%	1 905	1.8%	1 817	1.7%	101 445	94.3%	107 524	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 525	2.2%	1 243	1.8%	1 205	1.7%	66 033	94.3%	70 006	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	141	100.0%	141	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 125	2.7%	5 042	2.7%	4 948	2.6%	174 236	92.0%	189 351	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27	.1%	20	.1%	29	.1%	31 361	99.8%	31 437	4.2%	-	-	-	-
Total By Income Source	**23 773**	**3.2%**	**18 082**	**2.4%**	**16 608**	**2.2%**	**688 264**	**92.2%**	**746 727**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 443	6.2%	901	3.9%	862	3.7%	20 030	86.2%	23 236	3.1%	-	-	-	-
Commercial	12 176	6.5%	7 877	4.2%	6 945	3.7%	161 071	85.6%	188 069	25.2%	-	-	-	-
Households	10 154	1.9%	9 303	1.7%	8 801	1.6%	507 164	94.7%	535 421	71.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**23 773**	**3.2%**	**18 082**	**2.4%**	**16 608**	**2.2%**	**688 264**	**92.2%**	**746 727**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 446	3.1%	15 042	3.2%	15 804	3.3%	428 280	90.4%	473 573	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**14 446**	**3.1%**	**15 042**	**3.2%**	**15 804**	**3.3%**	**428 280**	**90.4%**	**473 573**	**100.0%**

Contact Details

Municipal Manager	Mr GladwinTloubatla	014 772 2295
Financial Manager	Mr Kedisaletse Matlou	014 772 2295

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**789 635**	**261 711**	**33.1%**	**261 711**	**33.1%**	**68 957**	**9.3%**	**279.5%**
Exchange Revenue								
Service charges - Electricity	251 923	46 699	18.5%	46 699	18.5%	23 686	9.4%	97.2%
Service charges - Water	68 418	15 761	23.0%	15 761	23.0%	7 537	10.8%	109.1%
Service charges - Waste Water Management	27 221	6 436	23.6%	6 436	23.6%	3 935	15.2%	63.6%
Service charges - Waste Management	21 756	4 866	22.4%	4 866	22.4%	2 642	12.8%	84.2%
Sale of Goods and Rendering of Services	1 722	200	11.6%	200	11.6%	110	6.2%	81.8%
Agency services	9 173	3 439	37.5%	3 439	37.5%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	50 149	11 753	23.4%	11 753	23.4%	6 376	17.4%	84.3%
Interest earned from Current and Non Current Assets	5 000	44 126	882.5%	44 126	882.5%	627	27.3%	6 937.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	347	180	51.9%	180	51.9%	27	8.2%	565.3%
Licence and permits	-	-	-	-	-	2 503	28.7%	(100.0%)
Operational Revenue	2 491	355	14.2%	355	14.2%	85	3.8%	317.9%
Non-Exchange Revenue								
Property rates	118 975	29 023	24.4%	29 023	24.4%	16 335	14.5%	77.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	766	504	65.9%	504	65.9%	530	73.0%	(4.9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	231 695	94 876	40.9%	94 876	40.9%	2 095	1.0%	4 429.4%
Interest	-	3 492	-	3 492	-	2 470	-	41.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**787 943**	**198 356**	**25.2%**	**198 356**	**25.2%**	**151 163**	**20.5%**	**31.2%**
Employee related costs	253 724	56 181	22.1%	56 181	22.1%	52 331	22.2%	7.4%
Remuneration of councillors	14 543	3 254	22.4%	3 254	22.4%	3 527	27.3%	(7.7%)
Bulk purchases - electricity	171 432	53 916	31.5%	53 916	31.5%	30 617	20.9%	76.1%
Inventory consumed	49 378	11 397	23.1%	11 397	23.1%	6 886	11.7%	65.5%
Debt impairment	33 628	8 407	25.0%	8 407	25.0%	-	-	(100.0%)
Depreciation and amortisation	90 302	21 072	23.3%	21 072	23.3%	24 264	25.0%	(13.2%)
Interest	18 685	1 627	8.7%	1 627	8.7%	1 960	13.2%	(17.0%)
Contracted services	73 831	18 793	25.5%	18 793	25.5%	9 953	14.0%	88.8%
Transfers and subsidies	1 078	389	36.1%	389	36.1%	370	36.1%	5.3%
Irrecoverable debts written off	-	639	-	639	-	4 405	25.0%	(85.5%)
Operational costs	81 343	22 682	27.9%	22 682	27.9%	16 850	20.2%	34.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 692**	**63 355**		**63 355**		**(82 205)**		
Transfers and subsidies - capital (monetary allocations)	80 367	29 399	36.6%	29 399	36.6%	1 508	1.0%	1 849.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**82 058**	**92 754**		**92 754**		**(80 697)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**82 058**	**92 754**		**92 754**		**(80 697)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**82 058**	**92 754**		**92 754**		**(80 697)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**82 058**	**92 754**		**92 754**		**(80 697)**		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**106 397**	**16 509**	**15.5%**	**16 509**	**15.5%**	**2 426**	**1.3%**	**580.5%**
National Government	80 367	15 227	18.9%	15 227	18.9%	1 764	1.2%	763.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**80 367**	**15 227**	**18.9%**	**15 227**	**18.9%**	**1 764**	**1.2%**	**763.0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	26 030	1 282	4.9%	1 282	4.9%	661	1.9%	93.8%
Capital Expenditure Functional	**106 397**	**16 509**	**15.5%**	**16 509**	**15.5%**	**2 426**	**1.3%**	**580.5%**
Municipal governance and administration	**1 100**	**36**	**3.3%**	**36**	**3.3%**	**170**	**3.7%**	**(78.8%)**
Executive and Council	800	36	4.5%	36	4.5%	-	-	(100.0%)
Finance and administration	300	-	-	-	-	170	3.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 000**	**295**	**2.9%**	**295**	**2.9%**	**-**	**-**	**(100.0%)**
Community and Social Services	-	295	-	295	-	-	-	(100.0%)
Sport And Recreation	10 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 200**	**951**	**13.2%**	**951**	**13.2%**	**-**	**-**	**(100.0%)**
Planning and Development	-	951	-	951	-	-	-	(100.0%)
Road Transport	7 200	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**88 097**	**15 227**	**17.3%**	**15 227**	**17.3%**	**2 255**	**1.5%**	**575.1%**
Energy sources	6 768	-	-	-	-	-	-	-
Water Management	37 969	15 227	40.1%	15 227	40.1%	-	-	(100.0%)
Waste Water Management	7 680	-	-	-	-	1 764	5.8%	(100.0%)
Waste Management	35 680	-	-	-	-	491	122.8%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**779 501**	**522 733**	**67.1%**	**522 733**	**67.1%**	**118 602**	**14.6%**	**340.7%**
Property rates	**91 180**	**56 254**	**61.7%**	**56 254**	**61.7%**	**26 743**	**27.8%**	**110.4%**
Service charges	313 519	243 000	77.5%	243 000	77.5%	54 237	16.9%	348.0%
Other revenue	**13 090**	**(429 696)**	**(3 282.6%)**	**(429 696)**	**(3 282.6%)**	**12 034**	**87.4%**	**(3 670.6%)**
Transfers and Subsidies - Operational	228 897	576 138	251.7%	576 138	251.7%	3 946	1.9%	14 500.6%
Transfers and Subsidies - Capital	82 667	77 036	93.2%	77 036	93.2%	21 643	14.6%	255.9%
Interest	50 149	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(593 614)**	**(186 421)**	**31.4%**	**(186 421)**	**31.4%**	**(11 821)**	**1.9%**	**1 477.0%**
Suppliers and employees	(586 614)	(186 421)	31.8%	(186 421)	31.8%	(11 821)	1.9%	1 477.0%
Finance charges	(7 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**185 888**	**336 312**	**180.9%**	**336 312**	**180.9%**	**106 781**	**60.3%**	**215.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(106 897)**	**(26 263)**	**24.6%**	**(26 263)**	**24.6%**	**(2 059)**	**1.1%**	**1 175.6%**
Capital assets	(106 897)	(26 263)	24.6%	(26 263)	24.6%	(2 059)	1.1%	1 175.6%
Net Cash from/(used) Investing Activities	**(106 897)**	**(26 263)**	**24.6%**	**(26 263)**	**24.6%**	**(2 059)**	**1.1%**	**1 175.6%**
Cash Flow from Financing Activities								
Receipts	**(2 500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(2 500)	-	-	-	-	-	-	-
Payments	**(22 650)**	**(1 479)**	**6.5%**	**(1 479)**	**6.5%**	**(638)**	**9.1%**	**131.9%**
Repayment of borrowing	(22 650)	(1 479)	6.5%	(1 479)	6.5%	(638)	9.1%	131.9%
Net Cash from/(used) Financing Activities	**(25 150)**	**(1 479)**	**5.9%**	**(1 479)**	**5.9%**	**(638)**	**-**	**131.9%**
Net Increase/(Decrease) in cash held	**53 841**	**308 570**	**573.1%**	**308 570**	**573.1%**	**104 084**	**(1 776.6%)**	**196.5%**
Cash/cash equivalents at the year begin:	56 148	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**109 989**	**400 466**	**364.1%**	**400 466**	**364.1%**	**104 084**	**48.9%**	**284.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 499	8.6%	4 571	2.9%	3 548	2.3%	134 589	86.2%	156 208	24.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 774	23.2%	6 514	5.1%	5 990	4.7%	86 142	67.1%	128 420	19.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 328	10.4%	7 169	4.1%	6 030	3.4%	144 992	82.1%	176 519	27.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 303	7.0%	2 113	2.8%	1 853	2.4%	66 839	87.8%	76 107	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 816	8.1%	7 128	7.4%	2 701	2.8%	78 869	81.7%	96 513	15.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	83	1.1%	42	.6%	42	.6%	7 371	97.8%	7 537	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	159	5.0%	46	1.4%	222	7.0%	2 747	86.5%	3 174	.5%	-	-	-	-
Total By Income Source	**74 962**	**11.6%**	**27 582**	**4.3%**	**20 386**	**3.2%**	**521 548**	**80.9%**	**644 479**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 342	10.7%	3 724	4.3%	2 395	2.8%	71 473	82.2%	86 935	13.5%	-	-	-	-
Commercial	5 571	25.5%	1 108	5.1%	1 112	5.1%	14 042	64.3%	21 834	3.4%	-	-	-	-
Households	60 049	11.2%	22 749	4.2%	16 879	3.2%	436 033	81.4%	535 710	83.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**74 962**	**11.6%**	**27 582**	**4.3%**	**20 386**	**3.2%**	**521 548**	**80.9%**	**644 479**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	590	2.8%	20 493	97.2%	-	-	-	-	21 083	98.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	254	100.0%	-	-	-	-	-	-	254	1.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	44	67.6%	19	29.3%	2	3.1%	-	-	64	.3%
Total	**888**	**4.1%**	**20 512**	**95.8%**	**2**	**-**	**-**	**-**	**21 401**	**100.0%**

Contact Details

Municipal Manager	Mrs Maria Mapula Cocquyt	014 762 1508
Financial Manager	Ms Lesego Margaret Matlwa	014 762 1482

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**555 869**	**146 776**	**26.4%**	**146 776**	**26.4%**	**131 273**	**26.0%**	**11.8%**
Exchange Revenue								
Service charges - Electricity	133 116	33 513	25.2%	33 513	25.2%	30 035	19.5%	11.6%
Service charges - Water	41 548	11 200	27.0%	11 200	27.0%	10 318	23.5%	8.5%
Service charges - Waste Water Management	21 066	6 953	33.0%	6 953	33.0%	5 165	24.6%	34.6%
Service charges - Waste Management	9 758	3 149	32.3%	3 149	32.3%	2 429	24.4%	29.6%
Sale of Goods and Rendering of Services	1 791	536	29.9%	536	29.9%	472	35.1%	13.5%
Agency services	4 677	1 492	31.9%	1 492	31.9%	1 491	32.7%	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 170	3 109	33.9%	3 109	33.9%	1 884	24.2%	65.1%
Interest earned from Current and Non Current Assets	1 600	700	43.8%	700	43.8%	283	14.8%	147.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 614	283	17.5%	283	17.5%	395	23.7%	(28.3%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	572	31	5.4%	31	5.4%	41	1.5%	(23.7%)
Non-Exchange Revenue								
Property rates	142 475	26 971	18.9%	26 971	18.9%	28 767	25.3%	(6.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	37 993	7	-	7	-	91	1.0%	(91.8%)
Licences or permits	1 974	584	29.6%	584	29.6%	655	13.8%	(10.8%)
Transfer and subsidies - Operational	134 330	54 493	40.6%	54 493	40.6%	46 344	37.8%	17.6%
Interest	14 186	3 756	26.5%	3 756	26.5%	2 904	41.5%	29.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**543 004**	**101 487**	**18.7%**	**101 487**	**18.7%**	**65 631**	**13.6%**	**54.6%**
Employee related costs	173 234	36 213	20.9%	36 213	20.9%	(126)	(.1%)	(28 941.6%)
Remuneration of councillors	8 481	1 978	23.3%	1 978	23.3%	-	-	(100.0%)
Bulk purchases - electricity	147 782	40 055	27.1%	40 055	27.1%	41 609	32.8%	(3.7%)
Inventory consumed	39 692	4 807	12.1%	4 807	12.1%	5 633	14.2%	(14.6%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	38 000	-	-	-	-	-	-	-
Interest	15 000	361	2.4%	361	2.4%	1 294	12.9%	(72.1%)
Contracted services	49 708	8 880	17.9%	8 880	17.9%	7 787	16.4%	14.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	14 000	-	-	-	-	357	3.4%	(100.0%)
Operational costs	57 106	9 192	16.1%	9 192	16.1%	9 078	20.8%	1.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 865**	**45 290**		**45 290**		**65 642**		
Transfers and subsidies - capital (monetary allocations)	84 518	20 944	24.8%	20 944	24.8%	12 534	13.8%	67.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**97 383**	**66 234**		**66 234**		**78 175**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**97 383**	**66 234**		**66 234**		**78 175**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**97 383**	**66 234**		**66 234**		**78 175**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**97 383**	**66 234**		**66 234**		**78 175**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**92 693**	**16 768**	**18.1%**	**16 768**	**18.1%**	**12 373**	**12.7%**	**35.5%**
National Government	84 518	16 661	19.7%	16 661	19.7%	11 497	12.7%	44.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**84 518**	**16 661**	**19.7%**	**16 661**	**19.7%**	**11 497**	**12.7%**	**44.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 175	108	1.3%	108	1.3%	876	13.2%	(87.7%)
Capital Expenditure Functional	**92 693**	**16 768**	**18.1%**	**16 768**	**18.1%**	**12 373**	**12.7%**	**35.5%**
Municipal governance and administration	**850**	**28**	**3.3%**	**28**	**3.3%**	**18**	**1.6%**	**57.1%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	850	28	3.3%	28	3.3%	18	1.6%	57.1%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**4 900**	**304**	**6.2%**	**304**	**6.2%**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	4 800	304	6.3%	304	6.3%	-	-	(100.0%)
Public Safety	100	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 521**	**3 626**	**34.5%**	**3 626**	**34.5%**	**4 266**	**32.0%**	**(15.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	10 521	3 626	34.5%	3 626	34.5%	4 266	32.0%	(15.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**76 422**	**12 811**	**16.8%**	**12 811**	**16.8%**	**8 089**	**9.8%**	**58.4%**
Energy sources	7 000	79	1.1%	79	1.1%	858	13.2%	(90.8%)
Water Management	25	-	-	-	-	584	2.5%	(100.0%)
Waste Water Management	55 950	9 963	17.8%	9 963	17.8%	6 647	17.4%	49.9%
Waste Management	13 447	2 768	20.6%	2 768	20.6%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**593 268**	**170 742**	**28.8%**	**170 742**	**28.8%**	**164 107**	**30.1%**	**4.0%**
Property rates	**123 953**	**24 656**	**19.9%**	**24 656**	**19.9%**	**19 052**	**18.6%**	**29.4%**
Service charges	179 118	49 202	27.5%	49 202	27.5%	49 940	24.7%	(1.5%)
Other revenue	**69 549**	**8 318**	**12.0%**	**8 318**	**12.0%**	**3 931**	**15.9%**	**111.6%**
Transfers and Subsidies - Operational	134 530	56 072	41.7%	56 072	41.7%	48 052	39.2%	16.7%
Transfers and Subsidies - Capital	84 518	31 794	37.6%	31 794	37.6%	43 133	47.6%	(26.3%)
Interest	1 600	700	43.8%	700	43.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(556 486)**	**(151 992)**	**27.3%**	**(151 992)**	**27.3%**	**(113 114)**	**25.6%**	**34.4%**
Suppliers and employees	(541 486)	(151 992)	28.1%	(151 992)	28.1%	(113 114)	26.2%	34.4%
Finance charges	(15 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 782**	**18 750**	**51.0%**	**18 750**	**51.0%**	**50 993**	**49.9%**	**(63.2%)**
Cash Flow from Investing Activities								
Receipts	**(84)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(84)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(90 738)**	**(25 795)**	**28.4%**	**(25 795)**	**28.4%**	**(14 955)**	**15.4%**	**72.5%**
Capital assets	(90 738)	(25 795)	28.4%	(25 795)	28.4%	(14 955)	15.4%	72.5%
Net Cash from/(used) Investing Activities	**(90 822)**	**(25 795)**	**28.4%**	**(25 795)**	**28.4%**	**(14 955)**	**15.4%**	**72.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(16)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(16)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(16)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(54 040)**	**(7 045)**	**13.0%**	**(7 045)**	**13.0%**	**36 022**	**707.6%**	**(119.6%)**
Cash/cash equivalents at the year begin:	71 023	20 124	28.3%	20 124	28.3%	18 262	44.9%	10.2%
Cash/cash equivalents at the year end:	**16 983**	**5 850**	**34.4%**	**5 850**	**34.4%**	**52 853**	**115.5%**	**(88.9%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 777	7.8%	3 103	5.1%	2 180	3.6%	51 346	83.6%	61 407	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 815	44.7%	905	5.2%	1 195	6.8%	7 553	43.2%	17 468	4.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 277	5.5%	5 488	3.7%	5 679	3.8%	130 830	87.1%	150 274	40.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 435	7.6%	1 605	5.0%	1 380	4.3%	26 625	83.1%	32 045	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 074	8.7%	657	5.3%	512	4.1%	10 129	81.9%	12 372	3.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 597	3.0%	2 538	2.9%	2 450	2.8%	79 559	91.3%	87 144	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	59	.8%	56	.7%	184	2.4%	7 274	96.1%	7 573	2.1%	-	-	-	-
Total By Income Source	**27 034**	**7.3%**	**14 352**	**3.9%**	**13 580**	**3.7%**	**313 318**	**85.1%**	**368 284**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 168	6.9%	1 028	6.1%	559	3.3%	14 131	83.7%	16 886	4.6%	-	-	-	-
Commercial	14 044	8.6%	5 549	3.4%	6 300	3.9%	137 593	84.2%	163 486	44.4%	-	-	-	-
Households	11 822	6.3%	7 775	4.1%	6 721	3.6%	161 594	86.0%	187 912	51.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**27 034**	**7.3%**	**14 352**	**3.9%**	**13 580**	**3.7%**	**313 318**	**85.1%**	**368 284**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 154	32.3%	-	-	-	-	23 356	67.7%	34 510	58.8%
Bulk Water	1 891	9.4%	-	-	-	-	18 278	90.6%	20 169	34.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 512	64.6%	405	10.4%	943	24.3%	30	.8%	3 890	6.6%
Auditor-General	-	-	-	-	-	-	139	100.0%	139	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**15 557**	**26.5%**	**405**	**.7%**	**943**	**1.6%**	**41 803**	**71.2%**	**58 708**	**100.0%**

Contact Details

Municipal Manager	Ms Jamela Selapyane	014 736 8000
Financial Manager	Mr Ramadiga Melvin Marutha	014 736 8001

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 418 183**	**362 011**	**25.5%**	**362 011**	**25.5%**	**365 931**	**29.5%**	**(1.1%)**
Exchange Revenue								
Service charges - Electricity	400 511	70 801	17.7%	70 801	17.7%	71 006	21.0%	(.3%)
Service charges - Water	204 844	(10 475)	(5.1%)	(10 475)	(5.1%)	26 123	18.3%	(140.1%)
Service charges - Waste Water Management	29 454	5 522	18.7%	5 522	18.7%	5 054	24.6%	9.3%
Service charges - Waste Management	20 545	6 220	30.3%	6 220	30.3%	4 974	25.5%	25.1%
Sale of Goods and Rendering of Services	4 084	376	9.2%	376	9.2%	786	20.3%	(52.1%)
Agency services	10 421	1 890	18.1%	1 890	18.1%	2 273	23.0%	(16.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 731	13 273	37.1%	13 273	37.1%	13 894	40.9%	(4.5%)
Interest earned from Current and Non Current Assets	3 348	3 482	104.0%	3 482	104.0%	1 850	58.2%	88.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 027	391	19.3%	391	19.3%	338	17.5%	16.0%
Licence and permits	1 951	-	-	-	-	-	-	-
Operational Revenue	336	115	34.3%	115	34.3%	404	126.6%	(71.5%)
Non-Exchange Revenue								
Property rates	96 349	24 303	25.2%	24 303	25.2%	23 365	25.5%	4.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 005	226	5.6%	226	5.6%	51	1.3%	345.2%
Licences or permits	11	2	19.0%	2	19.0%	-	-	(100.0%)
Transfer and subsidies - Operational	587 164	240 931	41.0%	240 931	41.0%	209 073	37.8%	15.2%
Interest	13 551	3 971	29.3%	3 971	29.3%	3 662	28.5%	8.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 848	149	3.9%	149	3.9%	3 080	84.3%	(95.2%)
Other Gains	-	833	-	833	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 383 244**	**388 654**	**28.1%**	**388 654**	**28.1%**	**233 966**	**19.0%**	**66.1%**
Employee related costs	411 319	91 037	22.1%	91 037	22.1%	94 962	23.6%	(4.1%)
Remuneration of councillors	18 009	1 261	7.0%	1 261	7.0%	2 869	13.3%	(56.0%)
Bulk purchases - electricity	321 949	60 798	18.9%	60 798	18.9%	79 003	26.6%	(23.0%)
Inventory consumed	60 120	18 638	31.0%	18 638	31.0%	1 224	2.7%	1 423.3%
Debt impairment	190 574	-	-	-	-	-	-	-
Depreciation and amortisation	100 410	-	-	-	-	-	-	-
Interest	2 561	534	20.9%	534	20.9%	-	-	(100.0%)
Contracted services	153 364	62 460	40.7%	62 460	40.7%	36 361	22.8%	71.8%
Transfers and subsidies	517	78	15.1%	78	15.1%	14	2.2%	479.0%
Irrecoverable debts written off	-	115 897	-	115 897	-	-	-	(100.0%)
Operational costs	124 422	37 950	30.5%	37 950	30.5%	19 534	25.2%	94.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**34 938**	**(26 643)**		**(26 643)**		**131 965**		
Transfers and subsidies - capital (monetary allocations)	311 599	57 781	18.5%	57 781	18.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**346 537**	**31 138**		**31 138**		**131 965**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**346 537**	**31 138**		**31 138**		**131 965**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**346 537**	**31 138**		**31 138**		**131 965**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**346 537**	**31 138**		**31 138**		**131 965**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**311 599**	**64 375**	**20.7%**	**64 375**	**20.7%**	**14 846**	**5.6%**	**333.6%**
National Government	311 599	64 375	20.7%	64 375	20.7%	14 846	5.6%	333.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**311 599**	**64 375**	**20.7%**	**64 375**	**20.7%**	**14 846**	**5.6%**	**333.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**311 599**	**64 375**	**20.7%**	**64 375**	**20.7%**	**14 846**	**5.6%**	**333.6%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**24 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	16 500	-	-	-	-	-	-	-
Sport And Recreation	8 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**54 317**	**12 322**	**22.7%**	**12 322**	**22.7%**	**2 489**	**6.6%**	**395.1%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	54 317	12 322	22.7%	12 322	22.7%	2 489	8.0%	395.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**232 782**	**52 053**	**22.4%**	**52 053**	**22.4%**	**12 357**	**5.4%**	**321.2%**
Energy sources	20 153	-	-	-	-	-	-	-
Water Management	150 829	52 053	34.5%	52 053	34.5%	11 488	5.5%	353.1%
Waste Water Management	48 800	-	-	-	-	870	13.1%	(100.0%)
Waste Management	13 000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 429 073**	**524 915**	**36.7%**	**524 915**	**36.7%**	**394 869**	**29.7%**	**32.9%**
Property rates	**62 627**	**16 372**	**26.1%**	**16 372**	**26.1%**	**16 146**	**25.2%**	**1.4%**
Service charges	435 265	80 310	18.5%	80 310	18.5%	71 790	16.9%	11.9%
Other revenue	**30 220**	**73 203**	**242.2%**	**73 203**	**242.2%**	**250 071**	**1 153.2%**	**(70.7%)**
Transfers and Subsidies - Operational	585 613	241 600	41.3%	241 600	41.3%	2 391	.4%	10 004.6%
Transfers and Subsidies - Capital	311 999	110 277	35.3%	110 277	35.3%	52 683	19.9%	109.3%
Interest	3 348	3 154	94.2%	3 154	94.2%	1 788	56.2%	76.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 057 618)**	**(376 190)**	**35.6%**	**(376 190)**	**35.6%**	**(369 454)**	**36.8%**	**1.8%**
Suppliers and employees	(1 055 058)	(376 190)	35.7%	(376 190)	35.7%	(369 454)	36.8%	1.8%
Finance charges	(2 561)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**371 454**	**148 725**	**40.0%**	**148 725**	**40.0%**	**25 416**	**7.8%**	**485.2%**
Cash Flow from Investing Activities								
Receipts	**3 326**	**1 493**	**44.9%**	**1 493**	**44.9%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	3 848	149	3.9%	149	3.9%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(522)	1 345	(257.4%)	1 345	(257.4%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(311 599)**	**(64 375)**	**20.7%**	**(64 375)**	**20.7%**	**(14 846)**	**5.6%**	**333.6%**
Capital assets	(311 599)	(64 375)	20.7%	(64 375)	20.7%	(14 846)	5.6%	333.6%
Net Cash from/(used) Investing Activities	**(308 273)**	**(62 882)**	**20.4%**	**(62 882)**	**20.4%**	**(14 846)**	**5.4%**	**323.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**63 182**	**85 843**	**135.9%**	**85 843**	**135.9%**	**10 570**	**20.4%**	**712.2%**
Cash/cash equivalents at the year begin:	77 871	-	-	-	-	68 222	1 021.4%	(100.0%)
Cash/cash equivalents at the year end:	**141 053**	**126 187**	**89.5%**	**126 187**	**89.5%**	**78 794**	**134.7%**	**60.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 042	3.0%	87 150	17.6%	40 626	8.2%	351 658	71.1%	494 476	35.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 635	16.3%	13 674	10.3%	7 175	5.4%	90 359	68.0%	132 842	9.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 240	3.7%	5 275	2.7%	3 301	1.7%	178 383	91.9%	194 198	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 767	2.4%	1 350	1.9%	1 028	1.4%	68 689	94.3%	72 835	5.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 133	2.3%	1 800	1.9%	1 513	1.6%	88 260	94.2%	93 705	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	129	13.7%	119	12.6%	115	12.2%	581	61.5%	944	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	5 459	1.4%	5 489	1.4%	6 352	1.6%	371 255	95.5%	388 555	28.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	303	4.4%	601	8.8%	313	4.6%	5 648	82.3%	6 866	.5%	-	-	-	-
Total By Income Source	**53 709**	**3.9%**	**115 458**	**8.3%**	**60 423**	**4.4%**	**1 154 832**	**83.4%**	**1 384 421**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 252	2.2%	6 037	4.1%	3 785	2.6%	133 056	91.1%	146 130	10.6%	-	-	-	-
Commercial	15 914	14.7%	9 270	8.5%	4 092	3.8%	79 225	73.0%	108 501	7.8%	-	-	-	-
Households	34 290	3.1%	99 874	8.9%	52 332	4.7%	937 332	83.4%	1 123 828	81.2%	-	-	-	-
Other	253	4.2%	277	4.6%	214	3.6%	5 219	87.5%	5 963	.4%	-	-	-	-
Total By Customer Group	**53 709**	**3.9%**	**115 458**	**8.3%**	**60 423**	**4.4%**	**1 154 832**	**83.4%**	**1 384 421**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	23 447	49.6%	-	-	-	-	23 869	50.4%	47 316	73.2%
Bulk Water	4 159	100.0%	-	-	-	-	-	-	4 159	6.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 783	65.8%	3 535	29.9%	469	4.0%	41	.4%	11 829	18.3%
Auditor-General	1 345	100.0%	-	-	-	-	-	-	1 345	2.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**36 734**	**56.8%**	**3 535**	**5.5%**	**469**	**.7%**	**23 910**	**37.0%**	**64 649**	**100.0%**

Contact Details

Municipal Manager	Mr MM MALULEKA	015 491 9604
Financial Manager	Mr KA NGOMANA	015 491 9606

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**868 609**	**232 846**	**26.8%**	**232 846**	**26.8%**	**158 820**	**21.5%**	**46.6%**
Exchange Revenue								
Service charges - Electricity	273 518	62 570	22.9%	62 570	22.9%	20 007	8.7%	212.7%
Service charges - Water	120 015	24 324	20.3%	24 324	20.3%	19 625	23.7%	23.9%
Service charges - Waste Water Management	51 984	12 232	23.5%	12 232	23.5%	7 620	23.6%	60.5%
Service charges - Waste Management	30 373	7 307	24.1%	7 307	24.1%	5 223	23.2%	39.9%
Sale of Goods and Rendering of Services	6 571	453	6.9%	453	6.9%	721	11.6%	(37.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 900	23 207	33.7%	23 207	33.7%	18 098	27.7%	28.2%
Interest earned from Current and Non Current Assets	1 100	12	1.1%	12	1.1%	195	16.2%	(93.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	2	-	(100.0%)
Rental from Fixed Assets	691	30	4.4%	30	4.4%	61	9.3%	(50.8%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	938	296	31.6%	296	31.6%	582	65.4%	(49.1%)
Non-Exchange Revenue								
Property rates	149 864	35 352	23.6%	35 352	23.6%	30 627	21.5%	15.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 447	4 152	93.4%	4 152	93.4%	262	6.2%	1 484.7%
Licences or permits	8 198	1 158	14.1%	1 158	14.1%	2 967	38.1%	(61.0%)
Transfer and subsidies - Operational	152 011	61 751	40.6%	61 751	40.6%	52 830	37.4%	16.9%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**863 962**	**200 243**	**23.2%**	**200 243**	**23.2%**	**133 144**	**18.2%**	**50.4%**
Employee related costs	287 900	62 335	21.7%	62 335	21.7%	62 977	26.7%	(1.0%)
Remuneration of councillors	13 260	2 299	17.3%	2 299	17.3%	363	2.9%	532.9%
Bulk purchases - electricity	241 606	70 934	29.4%	70 934	29.4%	48 779	25.0%	45.4%
Inventory consumed	29 644	3 680	12.4%	3 680	12.4%	2 956	9.7%	24.5%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	48 630	11 720	24.1%	11 720	24.1%	554	.7%	2 014.5%
Interest	27 373	28 400	103.8%	28 400	103.8%	2 799	36.8%	914.7%
Contracted services	86 468	9 765	11.3%	9 765	11.3%	10 904	15.1%	(10.4%)
Transfers and subsidies	200	-	-	-	-	-	-	-
Irrecoverable debts written off	93 499	34	-	34	-	48	.1%	(30.3%)
Operational costs	35 383	11 076	31.3%	11 076	31.3%	3 764	9.0%	194.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 647**	**32 603**		**32 603**		**25 676**		
Transfers and subsidies - capital (monetary allocations)	205 333	21 700	10.6%	21 700	10.6%	3 181	2.3%	582.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**209 980**	**54 303**		**54 303**		**28 857**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**209 980**	**54 303**		**54 303**		**28 857**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**209 980**	**54 303**		**54 303**		**28 857**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**209 980**	**54 303**		**54 303**		**28 857**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**219 833**	**32 041**	**14.6%**	**32 041**	**14.6%**	**7 639**	**5.5%**	**319.4%**
National Government	205 333	31 957	15.6%	31 957	15.6%	7 639	5.5%	318.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**205 333**	**31 957**	**15.6%**	**31 957**	**15.6%**	**7 639**	**5.5%**	**318.3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	14 500	85	.6%	85	.6%	-	-	(100.0%)
Capital Expenditure Functional	**219 833**	**36 236**	**16.5%**	**36 236**	**16.5%**	**7 639**	**5.5%**	**374.3%**
Municipal governance and administration	**12 500**	**85**	**.7%**	**85**	**.7%**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	12 500	85	.7%	85	.7%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 000**	**587**	**5.9%**	**587**	**5.9%**	**372**	**3.7%**	**57.9%**
Community and Social Services	10 000	587	5.9%	587	5.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	372	3.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33 685**	**13 619**	**40.4%**	**13 619**	**40.4%**	**4 792**	**16.7%**	**184.2%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	33 685	13 619	40.4%	13 619	40.4%	4 792	16.7%	184.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**163 649**	**21 946**	**13.4%**	**21 946**	**13.4%**	**2 476**	**2.4%**	**786.5%**
Energy sources	4 635	-	-	-	-	1 075	2.4%	(100.0%)
Water Management	97 176	11 964	12.3%	11 964	12.3%	26	.1%	45 961.5%
Waste Water Management	54 265	8 616	15.9%	8 616	15.9%	1 374	5.5%	526.9%
Waste Management	7 573	1 366	18.0%	1 366	18.0%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**933 372**	**419 593**	**45.0%**	**419 593**	**45.0%**	**181 584**	**23.7%**	**131.1%**
Property rates	**127 384**	**261 725**	**205.5%**	**261 725**	**205.5%**	**23 594**	**17.5%**	**1 009.3%**
Service charges	421 537	17 512	4.2%	17 512	4.2%	15 592	4.7%	12.3%
Other revenue	**26 006**	**30 901**	**118.8%**	**30 901**	**118.8%**	**75 860**	**489.2%**	**(59.3%)**
Transfers and Subsidies - Operational	152 011	63 473	41.8%	63 473	41.8%	55 043	39.0%	15.3%
Transfers and Subsidies - Capital	205 333	45 970	22.4%	45 970	22.4%	11 301	8.1%	306.8%
Interest	1 100	12	1.1%	12	1.1%	195	16.2%	(93.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(698 769)**	**(68 482)**	**9.8%**	**(68 482)**	**9.8%**	**(87 775)**	**14.7%**	**(22.0%)**
Suppliers and employees	(690 397)	(68 482)	9.9%	(68 482)	9.9%	(87 775)	14.9%	(22.0%)
Finance charges	(8 373)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**234 603**	**351 111**	**149.7%**	**351 111**	**149.7%**	**93 809**	**55.3%**	**274.3%**
Cash Flow from Investing Activities								
Receipts	**(5)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	(5)	-	-	-	-	-	-	-
Payments	**(221 433)**	**(42 798)**	**19.3%**	**(42 798)**	**19.3%**	**(11 573)**	**8.3%**	**269.8%**
Capital assets	(221 433)	(42 798)	19.3%	(42 798)	19.3%	(11 573)	8.3%	269.8%
Net Cash from/(used) Investing Activities	**(221 438)**	**(42 798)**	**19.3%**	**(42 798)**	**19.3%**	**(11 573)**	**8.3%**	**269.8%**
Cash Flow from Financing Activities								
Receipts	**-**	**(123)**	**-**	**(123)**	**-**	**(111)**	**-**	**11.6%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(123)	-	(123)	-	(111)	-	11.6%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(123)**	**-**	**(123)**	**-**	**(111)**	**-**	**11.6%**
Net Increase/(Decrease) in cash held	**13 164**	**308 190**	**2 341.1%**	**308 190**	**2 341.1%**	**82 126**	**276.4%**	**275.3%**
Cash/cash equivalents at the year begin:	38 613	70 133	181.6%	70 133	181.6%	(39 218)	(84.7%)	(278.8%)
Cash/cash equivalents at the year end:	**51 777**	**342 300**	**661.1%**	**342 300**	**661.1%**	**106 324**	**139.9%**	**221.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 432	4.3%	14 713	4.7%	9 119	2.9%	275 752	88.1%	313 017	29.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	21 493	100.0%	21 493	2.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 249	4.3%	6 771	2.8%	6 265	2.6%	216 922	90.3%	240 207	22.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 182	4.3%	3 339	3.4%	3 191	3.3%	86 795	89.0%	97 507	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 461	3.7%	1 920	2.9%	1 812	2.7%	60 916	90.8%	67 109	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 701	2.5%	7 418	2.4%	7 258	2.4%	281 997	92.6%	304 374	28.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	376	1.1%	70	.2%	72	.2%	32 987	98.5%	33 506	3.1%	-	-	-	-
Total By Income Source	**38 403**	**3.6%**	**34 231**	**3.2%**	**27 718**	**2.6%**	**976 862**	**90.7%**	**1 077 214**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 225	4.3%	2 071	4.0%	1 848	3.6%	45 107	88.0%	51 250	4.8%	-	-	-	-
Commercial	8 457	4.1%	5 393	2.6%	5 170	2.5%	186 530	90.7%	205 550	19.1%	-	-	-	-
Households	27 721	3.4%	26 766	3.3%	20 700	2.5%	745 226	90.8%	820 413	76.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**38 403**	**3.6%**	**34 231**	**3.2%**	**27 718**	**2.6%**	**976 862**	**90.7%**	**1 077 214**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	7 640	10.4%	1 350	1.8%	1 076	1.5%	63 408	86.3%	73 474	6.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	61 099	5.5%	54 673	4.9%	1 935	.2%	988 249	89.4%	1 105 955	93.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**68 739**	**5.8%**	**56 023**	**4.7%**	**3 011**	**.3%**	**1 051 657**	**89.2%**	**1 179 429**	**100.0%**

Contact Details

Municipal Manager	Dr Shepherd	014 718 2077
Financial Manager	Mr Mmatlou Jones	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**159 512**	**64 859**	**40.7%**	**64 859**	**40.7%**	**58 234**	**38.1%**	**11.4%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	53	25	47.4%	25	47.4%	3	2.2%	881.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	(1)	0	(53.2%)	0	(53.2%)	0	11.2%	137.5%
Interest earned from Current and Non Current Assets	2 566	1 018	39.7%	1 018	39.7%	812	35.0%	25.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	2 321	502	21.6%	502	21.6%	418	23.5%	20.3%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	154 572	63 313	41.0%	63 313	41.0%	57 002	38.3%	11.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**186 142**	**41 314**	**22.2%**	**41 314**	**22.2%**	**41 817**	**22.8%**	**(1.2%)**
Employee related costs	127 546	30 098	23.6%	30 098	23.6%	30 095	24.3%	-
Remuneration of councillors	9 218	2 173	23.6%	2 173	23.6%	1 988	22.7%	9.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	7 393	1 491	20.2%	1 491	20.2%	1 637	14.3%	(8.9%)
Interest	-	-	-	-	-	-	-	-
Contracted services	8 572	2 495	29.1%	2 495	29.1%	2 393	24.1%	4.2%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	33 413	5 057	15.1%	5 057	15.1%	5 704	19.3%	(11.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(26 630)**	**23 545**		**23 545**		**16 418**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(26 630)**	**23 545**		**23 545**		**16 418**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(26 630)**	**23 545**		**23 545**		**16 418**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(26 630)**	**23 545**		**23 545**		**16 418**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(26 630)**	**23 545**		**23 545**		**16 418**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**150**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	150	-	-	-	-	-	-	-
Capital Expenditure Functional	**150**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal governance and administration	**150**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	150	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**158 796**	**65 448**	**41.2%**	**65 448**	**41.2%**	**59 226**	**38.7%**	**10.5%**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**1 974**	**609**	**30.8%**	**609**	**30.8%**	**460**	**24.3%**	**32.4%**
Transfers and Subsidies - Operational	154 572	63 961	41.4%	63 961	41.4%	57 954	39.0%	10.4%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	2 250	878	39.0%	878	39.0%	812	35.0%	8.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(184 032)**	**(38 237)**	**20.8%**	**(38 237)**	**20.8%**	**(41 084)**	**23.8%**	**(6.9%)**
Suppliers and employees	(184 032)	(38 237)	20.8%	(38 237)	20.8%	(41 084)	23.8%	(6.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(25 236)**	**27 211**	**(107.8%)**	**27 211**	**(107.8%)**	**18 143**	**(94.1%)**	**50.0%**
Cash Flow from Investing Activities								
Receipts	**367**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	400	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(55)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	22	-	-	-	-	-	-	-
Payments	**(150)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(150)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**217**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(25 018)**	**27 211**	**(108.8%)**	**27 211**	**(108.8%)**	**18 143**	**(93.9%)**	**50.0%**
Cash/cash equivalents at the year begin:	49 503	12 773	25.8%	12 773	25.8%	28 116	90.4%	(54.6%)
Cash/cash equivalents at the year end:	**24 484**	**39 984**	**163.3%**	**39 984**	**163.3%**	**46 256**	**392.7%**	**(13.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	0	24.8%	0	12.4%	0	12.4%	0	50.3%	0	.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	39	89.4%	-	-	-	-	5	10.6%	44	99.3%	-	-	-	-
Total By Income Source	**40**	**88.9%**	**0**	**.1%**	**0**	**.1%**	**5**	**10.9%**	**44**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	40	88.9%	0	.1%	0	.1%	5	10.9%	44	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**40**	**88.9%**	**0**	**.1%**	**0**	**.1%**	**5**	**10.9%**	**44**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	(1)	100.0%	(1)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**(1)**	**100.0%**	**(1)**	**100.0%**

Contact Details

Municipal Manager	Mr Preciousstone Raputsoa	014 718 3321
Financial Manager	Ms Takalani Muelelwa	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**375 827**	**28 725**	**7.6%**	**28 725**	**7.6%**	**101 794**	**30.2%**	**(71.8%)**
Exchange Revenue								
Service charges - Electricity	86 048	11 031	12.8%	11 031	12.8%	16 359	19.5%	(32.6%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 100	1 005	16.5%	1 005	16.5%	1 426	24.5%	(29.5%)
Sale of Goods and Rendering of Services	684	63	9.2%	63	9.2%	128	19.7%	(50.8%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	15 000	4 569	30.5%	4 569	30.5%	3 656	199.3%	25.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	188	12	6.3%	12	6.3%	33	18.2%	(63.6%)
Licence and permits	5 828	1	-	1	-	-	-	(100.0%)
Operational Revenue	460	2	.3%	2	.3%	199	45.3%	(99.2%)
Non-Exchange Revenue								
Property rates	50 000	9 519	19.0%	9 519	19.0%	8 173	17.7%	16.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	207	17	8.4%	17	8.4%	25	16.0%	(30.4%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	202 450	-	-	-	-	69 742	38.1%	(100.0%)
Interest	8 862	2 483	28.0%	2 483	28.0%	2 053	24.3%	21.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	22	-	22	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**375 666**	**55 469**	**14.8%**	**55 469**	**14.8%**	**61 313**	**16.4%**	**(9.5%)**
Employee related costs	113 248	19 328	17.1%	19 328	17.1%	23 943	21.4%	(19.3%)
Remuneration of councillors	16 874	2 326	13.8%	2 326	13.8%	3 844	22.1%	(39.5%)
Bulk purchases - electricity	50 000	7 004	14.0%	7 004	14.0%	12 210	22.0%	(42.6%)
Inventory consumed	2 575	214	8.3%	214	8.3%	330	12.3%	(35.2%)
Debt impairment	12 339	-	-	-	-	-	-	-
Depreciation and amortisation	50 128	10 963	21.9%	10 963	21.9%	-	-	(100.0%)
Interest	2 094	-	-	-	-	-	-	-
Contracted services	67 530	9 226	13.7%	9 226	13.7%	11 237	21.2%	(17.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	60 878	6 408	10.5%	6 408	10.5%	9 750	17.6%	(34.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**161**	**(26 744)**		**(26 744)**		**40 481**		
Transfers and subsidies - capital (monetary allocations)	39 389	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 550**	**(26 744)**		**(26 744)**		**40 481**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**39 550**	**(26 744)**		**(26 744)**		**40 481**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 550**	**(26 744)**		**(26 744)**		**40 481**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 550**	**(26 744)**		**(26 744)**		**40 481**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**79 359**	**6 190**	**7.8%**	**6 190**	**7.8%**	**17 203**	**24.1%**	**(64.0%)**
National Government	37 424	4 574	12.2%	4 574	12.2%	15 006	41.8%	(69.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 424**	**4 574**	**12.2%**	**4 574**	**12.2%**	**15 006**	**41.8%**	**(69.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	41 935	1 616	3.9%	1 616	3.9%	2 197	6.2%	(26.5%)
Capital Expenditure Functional	**79 359**	**6 190**	**7.8%**	**6 190**	**7.8%**	**17 203**	**24.1%**	**(64.0%)**
Municipal governance and administration	**15 732**	**-**	**-**	**-**	**-**	**107**	**.8%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	15 732	-	-	-	-	107	.8%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**892**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	840	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	52	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45 724**	**6 190**	**13.5%**	**6 190**	**13.5%**	**16 534**	**39.2%**	**(62.6%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	45 724	6 190	13.5%	6 190	13.5%	16 534	39.2%	(62.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**17 010**	**-**	**-**	**-**	**-**	**562**	**3.6%**	**(100.0%)**
Energy sources	12 615	-	-	-	-	562	3.8%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 395	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**391 263**	**31 164**	**8.0%**	**31 164**	**8.0%**	**133 932**	**38.3%**	**(76.7%)**
Property rates	**37 713**	**6 354**	**16.8%**	**6 354**	**16.8%**	**9 430**	**24.0%**	**(32.6%)**
Service charges	89 412	13 672	15.3%	13 672	15.3%	21 296	26.5%	(35.8%)
Other revenue	**7 299**	**6 360**	**87.1%**	**6 360**	**87.1%**	**7 187**	**81.4%**	**(11.5%)**
Transfers and Subsidies - Operational	204 415	4 778	2.3%	4 778	2.3%	73 170	39.9%	(93.5%)
Transfers and Subsidies - Capital	37 424	-	-	-	-	22 849	60.4%	(100.0%)
Interest	15 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(313 403)**	**(16 919)**	**5.4%**	**(16 919)**	**5.4%**	**(29 018)**	**9.7%**	**(41.7%)**
Suppliers and employees	(311 304)	(16 919)	5.4%	(16 919)	5.4%	(29 018)	9.8%	(41.7%)
Finance charges	(2 099)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**77 861**	**14 245**	**18.3%**	**14 245**	**18.3%**	**104 914**	**203.5%**	**(86.4%)**
Cash Flow from Investing Activities								
Receipts	**(2 223)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	677	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2 900)	-	-	-	-	-	-	-
Payments	**(79 359)**	**(7 014)**	**8.8%**	**(7 014)**	**8.8%**	**(19 970)**	**-**	**(64.9%)**
Capital assets	(79 359)	(7 014)	8.8%	(7 014)	8.8%	(19 970)	-	(64.9%)
Net Cash from/(used) Investing Activities	**(81 582)**	**(7 014)**	**8.6%**	**(7 014)**	**8.6%**	**(19 970)**	**(34.4%)**	**(64.9%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(5)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(5)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(5)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(3 722)**	**7 231**	**(194.3%)**	**7 231**	**(194.3%)**	**84 938**	**77.5%**	**(91.5%)**
Cash/cash equivalents at the year begin:	241 645	-	-	-	-	286 387	150.7%	(100.0%)
Cash/cash equivalents at the year end:	**237 924**	**7 839**	**3.3%**	**7 839**	**3.3%**	**374 705**	**125.1%**	**(97.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	13	100.0%	13	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 742	27.2%	718	3.4%	418	2.0%	14 254	67.5%	21 132	10.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 174	3.5%	2 716	2.2%	2 764	2.3%	111 169	92.0%	120 823	58.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3	100.0%	3	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	492	4.5%	232	2.1%	187	1.7%	10 109	91.7%	11 020	5.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 252	2.4%	1 226	2.3%	1 209	2.3%	48 901	93.0%	52 588	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 206	100.0%	1 206	.6%	-	-	-	-
Total By Income Source	**11 660**	**5.6%**	**4 892**	**2.4%**	**4 578**	**2.2%**	**185 656**	**89.8%**	**206 786**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	534	1.8%	461	1.5%	495	1.7%	28 506	95.0%	29 996	14.5%	-	-	-	-
Commercial	8 568	6.7%	3 205	2.5%	3 126	2.4%	113 888	88.4%	128 787	62.3%	-	-	-	-
Households	2 558	5.3%	1 226	2.6%	957	2.0%	43 263	90.1%	48 003	23.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**11 660**	**5.6%**	**4 892**	**2.4%**	**4 578**	**2.2%**	**185 656**	**89.8%**	**206 786**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Mogobadi Erick Moropa	013 261 8403
Financial Manager	Mr Tumelo Thabo Modisane	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOALEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**680 764**	**199 601**	**29.3%**	**199 601**	**29.3%**	**178 716**	**29.7%**	**11.7%**
Exchange Revenue								
Service charges - Electricity	115 903	24 456	21.1%	24 456	21.1%	23 363	21.6%	4.7%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	9 798	2 671	27.3%	2 671	27.3%	2 445	25.0%	9.2%
Sale of Goods and Rendering of Services	1 212	946	78.1%	946	78.1%	585	51.4%	61.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 189	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 306	2 382	103.3%	2 382	103.3%	495	13.6%	381.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	913	996	109.1%	996	109.1%	220	21.9%	352.7%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	1 473	(4 240)	(288.0%)	(4 240)	(288.0%)	(167)	(43.2%)	2 439.0%
Non-Exchange Revenue								
Property rates	63 025	(3 052)	(4.8%)	(3 052)	(4.8%)	14 671	32.9%	(120.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	100 528	1 410	1.4%	1 410	1.4%	103	.2%	1 264.3%
Licences or permits	7 176	1 576	22.0%	1 576	22.0%	1 688	26.7%	(6.6%)
Transfer and subsidies - Operational	363 745	150 610	41.4%	150 610	41.4%	131 979	38.9%	14.1%
Interest	9 497	21 817	229.7%	21 817	229.7%	3 334	22.4%	554.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	30	-	30	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**654 217**	**130 965**	**20.0%**	**130 965**	**20.0%**	**119 400**	**20.0%**	**9.7%**
Employee related costs	194 460	41 319	21.2%	41 319	21.2%	39 318	21.2%	5.1%
Remuneration of councillors	26 490	7 690	29.0%	7 690	29.0%	6 542	25.6%	17.5%
Bulk purchases - electricity	113 017	24 124	21.3%	24 124	21.3%	21 974	20.0%	9.8%
Inventory consumed	40 774	6 673	16.4%	6 673	16.4%	16 093	41.6%	(58.5%)
Debt impairment	94 855	-	-	-	-	-	-	-
Depreciation and amortisation	66 153	15 315	23.2%	15 315	23.2%	-	-	(100.0%)
Interest	931	-	-	-	-	137	6.3%	(100.0%)
Contracted services	61 720	18 729	30.3%	18 729	30.3%	19 611	31.0%	(4.5%)
Transfers and subsidies	3 176	837	26.3%	837	26.3%	273	8.3%	207.1%
Irrecoverable debts written off	-	983	-	983	-	-	-	(100.0%)
Operational costs	52 641	15 295	29.1%	15 295	29.1%	15 452	31.9%	(1.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**26 547**	**68 636**		**68 636**		**59 316**		
Transfers and subsidies - capital (monetary allocations)	79 756	7 328	9.2%	7 328	9.2%	24 444	30.7%	(70.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106 303**	**75 964**		**75 964**		**83 760**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 303**	**75 964**		**75 964**		**83 760**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 303**	**75 964**		**75 964**		**83 760**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 303**	**75 964**		**75 964**		**83 760**		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**84 156**	**6 825**	**8.1%**	**6 825**	**8.1%**	**22 693**	**23.1%**	**(69.9%)**
National Government	79 756	6 373	8.0%	6 373	8.0%	20 993	26.4%	(69.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**79 756**	**6 373**	**8.0%**	**6 373**	**8.0%**	**20 993**	**26.4%**	**(69.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 400	453	10.3%	453	10.3%	1 700	9.2%	(73.4%)
Capital Expenditure Functional	**84 156**	**6 825**	**8.1%**	**6 825**	**8.1%**	**22 693**	**23.1%**	**(69.9%)**
Municipal governance and administration	**1 000**	**179**	**17.9%**	**179**	**17.9%**	**388**	**25.9%**	**(53.8%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 000	179	17.9%	179	17.9%	388	25.9%	(53.8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**-**	**-**	**-**	**-**	**454**	**14.2%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	454	30.0%	(100.0%)
Sport And Recreation	100	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 256**	**5 567**	**8.4%**	**5 567**	**8.4%**	**19 713**	**26.5%**	**(71.8%)**
Planning and Development	-	-	-	-	-	538	48.9%	(100.0%)
Road Transport	66 256	5 567	8.4%	5 567	8.4%	19 175	26.1%	(71.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**16 800**	**1 079**	**6.4%**	**1 079**	**6.4%**	**2 138**	**11.3%**	**(49.5%)**
Energy sources	15 000	1 079	7.2%	1 079	7.2%	2 109	12.0%	(48.9%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 800	-	-	-	-	29	2.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**646 022**	**157 924**	**24.4%**	**157 924**	**24.4%**	**146 071**	**24.2%**	**8.1%**
Property rates	**54 392**	**713**	**1.3%**	**713**	**1.3%**	**-**	**-**	**(100.0%)**
Service charges	124 873	737	.6%	737	.6%	183	.1%	301.9%
Other revenue	**21 801**	**953**	**4.4%**	**953**	**4.4%**	**1 461**	**8.2%**	**(34.8%)**
Transfers and Subsidies - Operational	363 745	154 568	42.5%	154 568	42.5%	144 182	42.5%	7.2%
Transfers and Subsidies - Capital	79 756	-	-	-	-	-	-	-
Interest	1 455	952	65.4%	952	65.4%	244	6.7%	289.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(589 289)**	**(151 102)**	**25.6%**	**(151 102)**	**25.6%**	**(149 709)**	**29.6%**	**.9%**
Suppliers and employees	(585 182)	(151 102)	25.8%	(151 102)	25.8%	(149 709)	29.5%	.9%
Finance charges	(931)	-	-	-	-	-	-	-
Transfers and grants	(3 176)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 732**	**6 822**	**12.0%**	**6 822**	**12.0%**	**(3 638)**	**(3.8%)**	**(287.5%)**
Cash Flow from Investing Activities								
Receipts	**(17 034)**	**851**	**(5.0%)**	**851**	**(5.0%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(18 499)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 465	851	58.1%	851	58.1%	-	-	(100.0%)
Payments	**(72 485)**	**(7 840)**	**10.8%**	**(7 840)**	**10.8%**	**(24 745)**	**30.3%**	**(68.3%)**
Capital assets	(72 485)	(7 840)	10.8%	(7 840)	10.8%	(24 745)	30.3%	(68.3%)
Net Cash from/(used) Investing Activities	**(89 519)**	**(6 989)**	**7.8%**	**(6 989)**	**7.8%**	**(24 745)**	**26.9%**	**(71.8%)**
Cash Flow from Financing Activities								
Receipts	**237**	**(329)**	**(138.9%)**	**(329)**	**(138.9%)**	**(40)**	**(8.1%)**	**730.5%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	237	(329)	(138.9%)	(329)	(138.9%)	(40)	(8.1%)	730.5%
Payments	**(7 246)**	**-**	**-**	**-**	**-**	**(542)**	**7.3%**	**(100.0%)**
Repayment of borrowing	(7 246)	-	-	-	-	(542)	7.3%	(100.0%)
Net Cash from/(used) Financing Activities	**(7 009)**	**(329)**	**4.7%**	**(329)**	**4.7%**	**(582)**	**8.4%**	**(43.4%)**
Net Increase/(Decrease) in cash held	**(39 796)**	**(496)**	**1.2%**	**(496)**	**1.2%**	**(28 966)**	**1 111.7%**	**(98.3%)**
Cash/cash equivalents at the year begin:	41 668	31 937	76.6%	31 937	76.6%	15 456	108.5%	106.6%
Cash/cash equivalents at the year end:	**1 872**	**32 606**	**1 742.0%**	**32 606**	**1 742.0%**	**(14 213)**	**(122.1%)**	**(329.4%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	7	100.0%	7	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 251	51.8%	2 383	15.0%	279	1.8%	5 022	31.5%	15 935	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 531	5.8%	2 987	3.8%	2 033	2.6%	68 714	87.8%	78 265	40.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	8	100.0%	8	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	25.2%	4	3.2%	-	-	95	71.6%	132	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 319	2.0%	1 266	1.9%	1 235	1.8%	63 725	94.3%	67 545	34.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 209	3.8%	896	2.8%	1 013	3.2%	28 497	90.1%	31 615	16.3%	-	-	-	-
Total By Income Source	**15 343**	**7.9%**	**7 536**	**3.9%**	**4 560**	**2.4%**	**166 068**	**85.8%**	**193 507**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 076	3.9%	1 321	2.5%	1 413	2.6%	48 874	91.0%	53 684	27.7%	-	-	-	-
Commercial	7 671	24.8%	2 847	9.2%	727	2.4%	19 654	63.6%	30 899	16.0%	-	-	-	-
Households	5 595	5.1%	3 369	3.1%	2 420	2.2%	97 540	89.5%	108 924	56.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**15 343**	**7.9%**	**7 536**	**3.9%**	**4 560**	**2.4%**	**166 068**	**85.8%**	**193 507**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Meshack Kgwale	013 262 3056
Financial Manager	Mr Moleko Sebelemetja	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**457 809**	**163 164**	**35.6%**	**163 164**	**35.6%**	**144 972**	**36.5%**	**12.5%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	250	52	20.6%	52	20.6%	41	25.2%	26.6%
Sale of Goods and Rendering of Services	560	52	9.3%	52	9.3%	78	49.0%	(33.7%)
Agency services	7 000	1 721	24.6%	1 721	24.6%	1 473	-	16.9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 590	1 785	27.1%	1 785	27.1%	1 948	108.2%	(8.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	200	38	18.9%	38	18.9%	30	21.4%	25.7%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	62 000	10 569	17.0%	10 569	17.0%	10 644	20.6%	(.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	110	7.4%	110	7.4%	423	248.8%	(73.9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	371 709	145 095	39.0%	145 095	39.0%	127 509	38.2%	13.8%
Interest	8 000	3 743	46.8%	3 743	46.8%	2 794	101.6%	34.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	31	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**371 205**	**114 962**	**31.0%**	**114 962**	**31.0%**	**106 244**	**28.3%**	**8.2%**
Employee related costs	101 092	28 154	27.8%	28 154	27.8%	24 082	21.2%	16.9%
Remuneration of councillors	27 055	5 999	22.2%	5 999	22.2%	5 960	25.3%	.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 459	1 229	84.3%	1 229	84.3%	960	36.6%	28.0%
Debt impairment	5 729	-	-	-	-	-	-	-
Depreciation and amortisation	31 160	10 112	32.5%	10 112	32.5%	7 390	19.9%	36.8%
Interest	-	-	-	-	-	-	-	-
Contracted services	139 578	44 709	32.0%	44 709	32.0%	48 359	38.0%	(7.5%)
Transfers and subsidies	8 462	4 011	47.4%	4 011	47.4%	709	7.7%	465.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	56 670	20 747	36.6%	20 747	36.6%	18 784	34.7%	10.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**86 604**	**48 202**		**48 202**		**38 728**		
Transfers and subsidies - capital (monetary allocations)	93 912	7 642	8.1%	7 642	8.1%	9 335	12.1%	(18.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**180 516**	**55 844**		**55 844**		**48 063**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**180 516**	**55 844**		**55 844**		**48 063**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**180 516**	**55 844**		**55 844**		**48 063**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**180 516**	**55 844**		**55 844**		**48 063**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**236 116**	**46 470**	**19.7%**	**46 470**	**19.7%**	**27 006**	**14.3%**	**72.1%**
National Government	93 912	13 379	14.2%	13 379	14.2%	7 597	10.4%	76.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**93 912**	**13 379**	**14.2%**	**13 379**	**14.2%**	**7 597**	**10.4%**	**76.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	142 204	33 091	23.3%	33 091	23.3%	19 409	16.8%	70.5%
Capital Expenditure Functional	**236 116**	**46 470**	**19.7%**	**46 470**	**19.7%**	**27 006**	**14.3%**	**72.1%**
Municipal governance and administration	**25 100**	**4 050**	**16.1%**	**4 050**	**16.1%**	**2 648**	**16.9%**	**52.9%**
Executive and Council	900	-	-	-	-	-	-	-
Finance and administration	24 200	4 050	16.7%	4 050	16.7%	2 648	16.9%	52.9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**901**	**-**	**901**	**-**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	901	-	901	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**183 466**	**40 424**	**22.0%**	**40 424**	**22.0%**	**24 358**	**14.4%**	**66.0%**
Planning and Development	1 000	-	-	-	-	-	-	-
Road Transport	182 466	40 424	22.2%	40 424	22.2%	24 358	14.5%	66.0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**27 550**	**1 094**	**4.0%**	**1 094**	**4.0%**	**-**	**-**	**(100.0%)**
Energy sources	26 550	1 094	4.1%	1 094	4.1%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**581 386**	**198 149**	**34.1%**	**198 149**	**34.1%**	**162 779**	**33.2%**	**21.7%**
Property rates	**42 000**	**634**	**1.5%**	**634**	**1.5%**	**1 982**	**4.8%**	**(68.0%)**
Service charges	300	15	4.9%	15	4.9%	97	98.2%	(85.0%)
Other revenue	**66 875**	**1 164**	**1.7%**	**1 164**	**1.7%**	**11 417**	**31.8%**	**(89.8%)**
Transfers and Subsidies - Operational	395 059	148 628	37.6%	148 628	37.6%	128 640	38.5%	15.5%
Transfers and Subsidies - Capital	70 562	47 708	67.6%	47 708	67.6%	20 000	26.0%	138.5%
Interest	6 590	-	-	-	-	643	35.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(352 463)**	**(159 444)**	**45.2%**	**(159 444)**	**45.2%**	**(96 563)**	**29.5%**	**65.1%**
Suppliers and employees	(348 133)	(159 444)	45.8%	(159 444)	45.8%	(96 563)	29.5%	65.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4 330)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**228 923**	**38 705**	**16.9%**	**38 705**	**16.9%**	**66 216**	**40.9%**	**(41.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(271 533)**	**(39 994)**	**14.7%**	**(39 994)**	**14.7%**	**-**	**-**	**(100.0%)**
Capital assets	(271 533)	(39 994)	14.7%	(39 994)	14.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(271 533)**	**(39 994)**	**14.7%**	**(39 994)**	**14.7%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(42 611)**	**(1 289)**	**3.0%**	**(1 289)**	**3.0%**	**66 216**	**(249.0%)**	**(101.9%)**
Cash/cash equivalents at the year begin:	101 007	6 712	6.6%	6 712	6.6%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**58 396**	**5 423**	**9.3%**	**5 423**	**9.3%**	**66 216**	**85.2%**	**(91.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 271	7.4%	(2)	-	2 855	3.4%	75 449	89.2%	84 574	77.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	49	50.8%	-	-	9	8.8%	39	40.3%	97	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 476	5.6%	-	-	1 206	2.7%	40 182	91.6%	43 864	40.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(19 540)	100.0%	(19 540)	(17.9%)	-	-	-	-
Total By Income Source	**8 797**	**8.1%**	**(2)**	**-**	**4 069**	**3.7%**	**96 130**	**88.2%**	**108 995**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 463	9.4%	-	-	2 999	4.3%	59 590	86.3%	69 052	63.4%	-	-	-	-
Commercial	1 954	3.5%	(2)	-	949	1.7%	53 026	94.8%	55 927	51.3%	-	-	-	-
Households	13	3.1%	-	-	6	1.5%	398	95.4%	418	.4%	-	-	-	-
Other	367	(2.2%)	-	-	115	(.7%)	(16 885)	102.9%	(16 402)	(15.0%)	-	-	-	-
Total By Customer Group	**8 797**	**8.1%**	**(2)**	**-**	**4 069**	**3.7%**	**96 130**	**88.2%**	**108 995**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 170	100.0%	-	-	-	-	-	-	1 170	26.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 276	100.0%	-	-	-	-	-	-	3 276	73.7%
Total	**4 446**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 446**	**100.0%**

Contact Details

Municipal Manager	Mr Ronald Maisane Moganedi	013 265 8625
Financial Manager	Mr Collen Mathabathe	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**915 422**	**329 256**	**36.0%**	**329 256**	**36.0%**	**225 523**	**26.0%**	**46.0%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	19 200	7 322	38.1%	7 322	38.1%	5 881	20.3%	24.5%
Sale of Goods and Rendering of Services	101 420	6 457	6.4%	6 457	6.4%	362	.4%	1 683.0%
Agency services	7 450	2 245	30.1%	2 245	30.1%	1 795	36.0%	25.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 179	1 435	23.2%	1 435	23.2%	1 592	-	(9.9%)
Interest earned from Current and Non Current Assets	9 095	4 675	51.4%	4 675	51.4%	2 087	25.2%	124.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	307	50	16.2%	50	16.2%	77	27.3%	(35.2%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	2 020	72	3.5%	72	3.5%	3	.8%	2 345.2%
Non-Exchange Revenue								
Property rates	153 960	54 143	35.2%	54 143	35.2%	4 006	2.9%	1 251.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 420	49	1.4%	49	1.4%	2	.1%	2 233.3%
Licences or permits	6 752	1 611	23.9%	1 611	23.9%	1 540	9.3%	4.6%
Transfer and subsidies - Operational	593 619	245 599	41.4%	245 599	41.4%	212 140	38.9%	15.8%
Interest	12 000	5 599	46.7%	5 599	46.7%	(3 963)	(13.8%)	(241.3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**838 096**	**152 397**	**18.2%**	**152 397**	**18.2%**	**95 429**	**11.9%**	**59.7%**
Employee related costs	248 622	59 453	23.9%	59 453	23.9%	1	-	4 286 345.9%
Remuneration of councillors	39 792	10 210	25.7%	10 210	25.7%	-	-	(100.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	5 269	279	5.3%	279	5.3%	491	14.3%	(43.3%)
Debt impairment	40 000	-	-	-	-	-	-	-
Depreciation and amortisation	96 524	-	-	-	-	-	-	-
Interest	4 000	-	-	-	-	-	-	-
Contracted services	281 695	60 723	21.6%	60 723	21.6%	53 397	22.9%	13.7%
Transfers and subsidies	-	-	-	-	-	1 045	9.2%	(100.0%)
Irrecoverable debts written off	-	183	-	183	-	4 987	16.6%	(96.3%)
Operational costs	122 194	21 550	17.6%	21 550	17.6%	35 508	25.3%	(39.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**77 326**	**176 859**		**176 859**		**130 094**		
Transfers and subsidies - capital (monetary allocations)	148 414	39 754	26.8%	39 754	26.8%	8 306	6.9%	378.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**225 740**	**216 612**		**216 612**		**138 400**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**225 740**	**216 612**		**216 612**		**138 400**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**225 740**	**216 612**		**216 612**		**138 400**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**225 740**	**216 612**		**216 612**		**138 400**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**299 863**	**99 144**	**33.1%**	**99 144**	**33.1%**	**15 933**	**4.1%**	**522.3%**
National Government	129 056	39 754	30.8%	39 754	30.8%	7 424	6.2%	435.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**129 056**	**39 754**	**30.8%**	**39 754**	**30.8%**	**7 424**	**6.2%**	**435.5%**
Borrowing	86 957	444	.5%	444	.5%	2 312	1.6%	(80.8%)
Internally generated funds	83 851	58 946	70.3%	58 946	70.3%	6 196	5.0%	851.3%
Capital Expenditure Functional	**299 863**	**99 144**	**33.1%**	**99 144**	**33.1%**	**15 933**	**4.1%**	**522.3%**
Municipal governance and administration	**17 460**	**43 669**	**250.1%**	**43 669**	**250.1%**	**720**	**2.1%**	**5 964.2%**
Executive and Council	4 435	1 122	25.3%	1 122	25.3%	-	-	(100.0%)
Finance and administration	13 025	42 547	326.7%	42 547	326.7%	720	2.4%	5 808.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**7 174**	**1 453**	**20.2%**	**1 453**	**20.2%**	**1 630**	**6.1%**	**(10.9%)**
Community and Social Services	5 261	1 453	27.6%	1 453	27.6%	1 630	6.6%	(10.9%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1 913	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**261 403**	**54 022**	**20.7%**	**54 022**	**20.7%**	**13 583**	**4.5%**	**297.7%**
Planning and Development	7 826	8 000	102.2%	8 000	102.2%	-	-	(100.0%)
Road Transport	253 577	46 022	18.1%	46 022	18.1%	13 583	4.5%	238.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**13 826**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	13 826	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 080 206**	**348 440**	**32.3%**	**348 440**	**32.3%**	**255 733**	**28.6%**	**36.3%**
Property rates	**88 950**	**24 442**	**27.5%**	**24 442**	**27.5%**	**19 462**	**16.5%**	**25.6%**
Service charges	15 544	1 846	11.9%	1 846	11.9%	4 225	20.9%	(56.3%)
Other revenue	**224 585**	**11 566**	**5.1%**	**11 566**	**5.1%**	**20 066**	**24.5%**	**(42.4%)**
Transfers and Subsidies - Operational	593 619	248 015	41.8%	248 015	41.8%	211 980	38.8%	17.0%
Transfers and Subsidies - Capital	148 414	58 000	39.1%	58 000	39.1%	-	-	(100.0%)
Interest	9 095	4 571	50.3%	4 571	50.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(702 299)**	**(121 767)**	**17.3%**	**(121 767)**	**17.3%**	**(153 911)**	**22.7%**	**(20.9%)**
Suppliers and employees	(698 299)	(121 767)	17.4%	(121 767)	17.4%	(153 911)	22.9%	(20.9%)
Finance charges	(4 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**377 907**	**226 673**	**60.0%**	**226 673**	**60.0%**	**101 822**	**47.4%**	**122.6%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(299 863)**	**(106 737)**	**35.6%**	**(106 737)**	**35.6%**	**(16 657)**	**4.3%**	**540.8%**
Capital assets	(299 863)	(106 737)	35.6%	(106 737)	35.6%	(16 657)	4.3%	540.8%
Net Cash from/(used) Investing Activities	**(299 863)**	**(106 737)**	**35.6%**	**(106 737)**	**35.6%**	**(16 657)**	**4.3%**	**540.8%**
Cash Flow from Financing Activities								
Receipts	**100 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	100 000	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(10 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(10 000)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**90 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**168 044**	**119 937**	**71.4%**	**119 937**	**71.4%**	**85 165**	**(327.2%)**	**40.8%**
Cash/cash equivalents at the year begin:	15 216	218 618	1 436.7%	218 618	1 436.7%	462 584	155.1%	(52.7%)
Cash/cash equivalents at the year end:	**183 260**	**338 000**	**184.4%**	**338 000**	**184.4%**	**498 542**	**183.2%**	**(32.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 559	4.5%	10 426	3.2%	16 863	5.2%	281 524	87.1%	323 372	74.5%	(1 642)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 568	4.0%	2 099	3.3%	1 522	2.4%	57 736	90.3%	63 924	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 933	7.0%	2 733	6.5%	2 459	5.8%	33 953	80.7%	42 079	9.7%	(4)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	.2%	38	.8%	2	-	4 777	99.0%	4 824	1.1%	(16)	(.3%)	-	-
Total By Income Source	**20 068**	**4.6%**	**15 295**	**3.5%**	**20 847**	**4.8%**	**377 990**	**87.1%**	**434 199**	**100.0%**	**(1 662)**	**(.4%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 261	1.8%	2 143	1.8%	8 703	7.1%	109 316	89.3%	122 423	28.2%	(123)	(.1%)	-	-
Commercial	10 097	7.2%	6 434	4.6%	6 483	4.6%	117 324	83.6%	140 337	32.3%	(185)	(.1%)	-	-
Households	7 709	4.5%	6 719	3.9%	5 661	3.3%	151 349	88.3%	171 439	39.5%	(1 354)	(.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 068**	**4.6%**	**15 295**	**3.5%**	**20 847**	**4.8%**	**377 990**	**87.1%**	**434 199**	**100.0%**	**(1 662)**	**(.4%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 059	100.0%	-	-	-	-	-	-	1 059	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 059**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 059**	**100.0%**

Contact Details

Municipal Manager	Mrs Magooa Raphaahle Mavis	013 231 121
Financial Manager	Mr Deninis Magoma	013 231 2222

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 273 052**	**486 800**	**38.2%**	**486 800**	**38.2%**	**431 388**	**35.0%**	**12.8%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	93 542	(3 897)	(4.2%)	(3 897)	(4.2%)	19 169	21.6%	(120.3%)
Service charges - Waste Water Management	15 517	3 717	24.0%	3 717	24.0%	3 695	25.1%	.6%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 249	177	7.9%	177	7.9%	467	21.9%	(62.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 028	8 106	50.6%	8 106	50.6%	5 288	34.7%	53.3%
Interest earned from Current and Non Current Assets	26 992	25 062	92.9%	25 062	92.9%	10 641	49.1%	135.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	37	-	-	-	-	1	3.7%	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	3	-	-	-	-	-	-	-
Fines, penalties and forfeits	53	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 118 177	453 635	40.6%	453 635	40.6%	391 783	36.0%	15.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	453	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	343	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 230 747**	**249 794**	**20.3%**	**249 794**	**20.3%**	**165 018**	**13.6%**	**51.4%**
Employee related costs	478 529	100 111	20.9%	100 111	20.9%	91 147	19.8%	9.8%
Remuneration of councillors	19 083	6 172	32.3%	6 172	32.3%	4 532	24.6%	36.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	185 067	62 751	33.9%	62 751	33.9%	3 459	1.8%	1 713.9%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	99 840	-	-	-	-	-	-	-
Interest	105	-	-	-	-	-	-	-
Contracted services	202 768	32 698	16.1%	32 698	16.1%	20 766	8.7%	57.5%
Transfers and subsidies	20 000	-	-	-	-	-	-	-
Irrecoverable debts written off	5 307	-	-	-	-	-	-	-
Operational costs	220 048	48 060	21.8%	48 060	21.8%	45 113	24.5%	6.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**42 305**	**237 006**		**237 006**		**266 370**		
Transfers and subsidies - capital (monetary allocations)	551 608	31 887	5.8%	31 887	5.8%	42 126	9.0%	(24.3%)
Transfers and subsidies - capital (in-kind)	-	51	-	51	-	642	-	(92.0%)
Surplus/(Deficit) after capital transfers and contributions	**593 913**	**268 945**		**268 945**		**309 139**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**593 913**	**268 945**		**268 945**		**309 139**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**593 913**	**268 945**		**268 945**		**309 139**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**593 913**	**268 945**		**268 945**		**309 139**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**593 743**	**33 708**	**5.7%**	**33 708**	**5.7%**	**33 484**	**6.8%**	**.7%**
National Government	551 608	32 959	6.0%	32 959	6.0%	30 942	6.6%	6.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**551 608**	**32 959**	**6.0%**	**32 959**	**6.0%**	**30 942**	**6.6%**	**6.5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	42 135	749	1.8%	749	1.8%	2 542	12.6%	(70.5%)
Capital Expenditure Functional	**593 743**	**33 708**	**5.7%**	**33 708**	**5.7%**	**33 484**	**6.8%**	**.7%**
Municipal governance and administration	**28 950**	**489**	**1.7%**	**489**	**1.7%**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	28 950	489	1.7%	489	1.7%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	1 500	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**563 293**	**33 219**	**5.9%**	**33 219**	**5.9%**	**33 484**	**6.9%**	**(.8%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	563 293	33 219	5.9%	33 219	5.9%	33 484	6.9%	(.8%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 759 866**	**661 439**	**37.6%**	**661 439**	**37.6%**	**101 397**	**6.2%**	**552.3%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	65 249	11 825	18.1%	11 825	18.1%	12 692	20.4%	(6.8%)
Other revenue	**2 219**	**29 341**	**1 322.1%**	**29 341**	**1 322.1%**	**11 213**	**531.5%**	**161.7%**
Transfers and Subsidies - Operational	1 118 177	453 495	40.6%	453 495	40.6%	5 653	.5%	7 922.2%
Transfers and Subsidies - Capital	551 608	143 600	26.0%	143 600	26.0%	71 838	15.3%	99.9%
Interest	22 612	23 177	102.5%	23 177	102.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 026 188)**	**(432 685)**	**42.2%**	**(432 685)**	**42.2%**	**(408 482)**	**37.4%**	**5.9%**
Suppliers and employees	(1 026 188)	(432 685)	42.2%	(432 685)	42.2%	(408 482)	37.4%	5.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**733 678**	**228 753**	**31.2%**	**228 753**	**31.2%**	**(307 085)**	**(55.8%)**	**(174.5%)**
Cash Flow from Investing Activities								
Receipts	**453**	**-**	**-**	**-**	**-**	**44 156**	**18.4%**	**(100.0%)**
Proceeds on disposal of PPE	453	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	0	-	-	-	-	44 156	18.4%	(100.0%)
Payments	**(593 743)**	**(33 708)**	**5.7%**	**(33 708)**	**5.7%**	**(33 484)**	**6.8%**	**.7%**
Capital assets	(593 743)	(33 708)	5.7%	(33 708)	5.7%	(33 484)	6.8%	.7%
Net Cash from/(used) Investing Activities	**(593 291)**	**(33 708)**	**5.7%**	**(33 708)**	**5.7%**	**10 672**	**(4.3%)**	**(415.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**114**	**-**	**114**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	114	-	114	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**114**	**-**	**114**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**140 388**	**195 160**	**139.0%**	**195 160**	**139.0%**	**(296 413)**	**(98.3%)**	**(165.8%)**
Cash/cash equivalents at the year begin:	275 962	-	-	-	-	126 692	40.8%	(100.0%)
Cash/cash equivalents at the year end:	**416 350**	**927 856**	**222.9%**	**927 856**	**222.9%**	**(137 619)**	**(22.5%)**	**(774.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 701	22.7%	441	5.9%	511	6.8%	4 854	64.7%	7 508	1.7%	-	-	-	-
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	8 297	13.6%	2 734	4.5%	2 158	3.5%	47 767	78.4%	60 956	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 032	5.1%	8 518	2.3%	10 156	2.7%	335 852	89.9%	373 558	84.5%	-	-	-	-
Total By Income Source	**29 030**	**6.6%**	**11 694**	**2.6%**	**12 826**	**2.9%**	**388 473**	**87.9%**	**442 022**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 701	22.7%	441	5.9%	511	6.8%	4 854	64.7%	7 508	1.7%	-	-	-	-
Commercial	8 297	13.6%	2 734	4.5%	2 158	3.5%	47 767	78.4%	60 956	13.8%	-	-	-	-
Households	19 032	5.1%	8 518	2.3%	10 156	2.7%	335 852	89.9%	373 558	84.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**29 030**	**6.6%**	**11 694**	**2.6%**	**12 826**	**2.9%**	**388 473**	**87.9%**	**442 022**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	11 326	48.7%	11 938	51.3%	-	-	-	-	23 265	67.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 038	99.7%	30	.3%	-	-	-	-	11 068	32.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**22 364**	**65.1%**	**11 968**	**34.9%**	**-**	**-**	**-**	**-**	**34 332**	**100.0%**

Contact Details

Municipal Manager	Ms Maureen Ntshudisane	013 262 7312
Financial Manager	Mr Hendrick Legamane Nkadimeng(Acting Cf	013 262 7312

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**724 446**	**15 730**	**2.2%**	**15 730**	**2.2%**	**163 183**	**24.0%**	**(90.4%)**
Exchange Revenue								
Service charges - Electricity	52 356	4 137	7.9%	4 137	7.9%	5 633	11.3%	(26.6%)
Service charges - Water	55 151	1 481	2.7%	1 481	2.7%	1 109	2.1%	33.5%
Service charges - Waste Water Management	15 038	948	6.3%	948	6.3%	305	2.1%	210.7%
Service charges - Waste Management	12 854	851	6.6%	851	6.6%	6	.1%	13 721.0%
Sale of Goods and Rendering of Services	-	276	-	276	-	583	62.5%	(52.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 122	-	-	-	-	1 170	3.1%	(100.0%)
Interest earned from Current and Non Current Assets	2 513	369	14.7%	369	14.7%	801	33.6%	(53.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 137	231	20.3%	231	20.3%	29	20.4%	696.8%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	1 688	436	25.8%	436	25.8%	55	-	695.3%
Non-Exchange Revenue								
Property rates	124 726	6 982	5.6%	6 982	5.6%	1 564	1.3%	346.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	751	16	2.2%	16	2.2%	492	230.5%	(96.7%)
Licences or permits	-	1	-	1	-	8	-	(83.5%)
Transfer and subsidies - Operational	423 109	-	-	-	-	151 427	38.6%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	1	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**722 340**	**56 585**	**7.8%**	**56 585**	**7.8%**	**133 134**	**19.6%**	**(57.5%)**
Employee related costs	260 000	19 701	7.6%	19 701	7.6%	59 931	31.9%	(67.1%)
Remuneration of councillors	26 325	2 606	9.9%	2 606	9.9%	7 347	24.1%	(64.5%)
Bulk purchases - electricity	120 273	14 813	12.3%	14 813	12.3%	24 487	24.0%	(39.5%)
Inventory consumed	46 431	965	2.1%	965	2.1%	2 965	8.4%	(67.5%)
Debt impairment	18 902	-	-	-	-	-	-	-
Depreciation and amortisation	53 453	-	-	-	-	-	-	-
Interest	1 890	-	-	-	-	-	-	-
Contracted services	122 598	13 659	11.1%	13 659	11.1%	24 283	13.9%	(43.8%)
Transfers and subsidies	-	-	-	-	-	448	-	(100.0%)
Irrecoverable debts written off	-	(0)	-	(0)	-	-	-	(100.0%)
Operational costs	72 469	4 841	6.7%	4 841	6.7%	13 674	23.6%	(64.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 106**	**(40 855)**		**(40 855)**		**30 049**		
Transfers and subsidies - capital (monetary allocations)	521 418	25 732	4.9%	25 732	4.9%	76 483	22.7%	(66.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**523 524**	**(15 123)**		**(15 123)**		**106 532**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**523 524**	**(15 123)**		**(15 123)**		**106 532**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**523 524**	**(15 123)**		**(15 123)**		**106 532**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**523 524**	**(15 123)**		**(15 123)**		**106 532**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**20 500**	**30 200**	**147.3%**	**30 200**	**147.3%**	**68 624**	**20.4%**	**(56.0%)**
National Government	20 500	30 200	147.3%	30 200	147.3%	66 573	19.8%	(54.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 500**	**30 200**	**147.3%**	**30 200**	**147.3%**	**66 573**	**19.8%**	**(54.6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	0	-	0	-	2 051	-	(100.0%)
Capital Expenditure Functional	**20 500**	**30 200**	**147.3%**	**30 200**	**147.3%**	**69 484**	**20.7%**	**(56.5%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**2 576**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	650	-	(100.0%)
Finance and administration	-	-	-	-	-	1 926	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**0**	**-**	**0**	**-**	**335**	**13.4%**	**(99.9%)**
Community and Social Services	-	0	-	0	-	335	-	(99.9%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 500**	**29 816**	**145.4%**	**29 816**	**145.4%**	**1 426**	**5.5%**	**1 990.2%**
Planning and Development	-	29 621	-	29 621	-	-	-	(100.0%)
Road Transport	20 500	195	.9%	195	.9%	1 426	5.5%	(86.4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**384**	**-**	**384**	**-**	**65 147**	**21.2%**	**(99.4%)**
Energy sources	-	384	-	384	-	13 473	51.8%	(97.2%)
Water Management	-	-	-	-	-	40 716	17.1%	(100.0%)
Waste Water Management	-	-	-	-	-	10 958	25.8%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 162 773**	**36 070**	**3.1%**	**36 070**	**3.1%**	**253 850**	**27.5%**	**(85.8%)**
Property rates	**93 544**	**1 043**	**1.1%**	**1 043**	**1.1%**	**25 360**	**32.1%**	**(95.9%)**
Service charges	96 125	3 601	3.7%	3 601	3.7%	13 053	14.9%	(72.4%)
Other revenue	**2 682**	**1 834**	**68.4%**	**1 834**	**68.4%**	**(46 856)**	**(5 348.0%)**	**(103.9%)**
Transfers and Subsidies - Operational	423 109	-	-	-	-	153 968	39.2%	(100.0%)
Transfers and Subsidies - Capital	521 418	29 592	5.7%	29 592	5.7%	108 324	32.1%	(72.7%)
Interest	25 894	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(565 660)**	**(61 993)**	**11.0%**	**(61 993)**	**11.0%**	**(40 412)**	**6.8%**	**53.4%**
Suppliers and employees	(565 660)	(61 993)	11.0%	(61 993)	11.0%	(40 412)	6.9%	53.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**597 113**	**(25 923)**	**(4.3%)**	**(25 923)**	**(4.3%)**	**213 438**	**64.1%**	**(112.1%)**
Cash Flow from Investing Activities								
Receipts	**(4 546)**	**469**	**(10.3%)**	**469**	**(10.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(16)	27	(165.5%)	27	(165.5%)	-	-	(100.0%)
Decrease (increase) in non-current investments	(4 529)	442	(9.8%)	442	(9.8%)	-	-	(100.0%)
Payments	**(549 574)**	**(31 559)**	**5.7%**	**(31 559)**	**5.7%**	**(27 163)**	**9.2%**	**16.2%**
Capital assets	(549 574)	(31 559)	5.7%	(31 559)	5.7%	(27 163)	9.2%	16.2%
Net Cash from/(used) Investing Activities	**(554 120)**	**(31 090)**	**5.6%**	**(31 090)**	**5.6%**	**(27 163)**	**9.2%**	**14.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**42 993**	**(57 013)**	**(132.6%)**	**(57 013)**	**(132.6%)**	**186 275**	**500.0%**	**(130.6%)**
Cash/cash equivalents at the year begin:	26 213	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**69 205**	**(57 013)**	**(82.4%)**	**(57 013)**	**(82.4%)**	**186 275**	**524.6%**	**(130.6%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4	40.6%	-	-	6	59.4%	-	-	10	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 226	97.9%	15	.7%	3	.1%	31	1.4%	2 274	99.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 230**	**97.6%**	**15**	**.7%**	**8**	**.4%**	**31**	**1.3%**	**2 284**	**100.0%**

Contact Details

Municipal Manager	Mr Thabethe ME	017 843 4038
Financial Manager	Ms Sekgobela mm	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 070 078**	**292 680**	**27.4%**	**292 680**	**27.4%**	**175 064**	**19.2%**	**67.2%**
Exchange Revenue								
Service charges - Electricity	300 969	67 157	22.3%	67 157	22.3%	64 410	26.1%	4.3%
Service charges - Water	79 532	23 092	29.0%	23 092	29.0%	20 148	30.0%	14.6%
Service charges - Waste Water Management	61 650	15 376	24.9%	15 376	24.9%	14 924	28.3%	3.0%
Service charges - Waste Management	52 800	13 176	25.0%	13 176	25.0%	12 785	28.4%	3.1%
Sale of Goods and Rendering of Services	6 931	3 105	44.8%	3 105	44.8%	2 087	37.0%	48.7%
Agency services	8 940	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 111	8 303	29.5%	8 303	29.5%	6 480	26.0%	28.1%
Interest earned from Current and Non Current Assets	1 500	1 772	118.1%	1 772	118.1%	572	61.4%	209.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	2	0	23.7%	0	23.7%	0	25.0%	-
Rental from Fixed Assets	2 741	788	28.7%	788	28.7%	710	26.3%	11.0%
Licence and permits	3 829	12	.3%	12	.3%	6	.2%	118.7%
Operational Revenue	5 963	239	4.0%	239	4.0%	341	11.4%	(30.0%)
Non-Exchange Revenue								
Property rates	242 332	51 309	21.2%	51 309	21.2%	49 649	24.0%	3.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 448	39	.7%	39	.7%	43	.8%	(9.1%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 523	105 519	40.5%	105 519	40.5%	229	.1%	46 007.6%
Interest	8 807	2 794	31.7%	2 794	31.7%	2 086	34.5%	33.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	95	-	(100.0%)
Other Gains	-	-	-	-	-	499	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 161 047**	**161 235**	**13.9%**	**161 235**	**13.9%**	**164 858**	**14.6%**	**(2.2%)**
Employee related costs	301 679	71 982	23.9%	71 982	23.9%	65 523	23.7%	9.9%
Remuneration of councillors	19 494	2 770	14.2%	2 770	14.2%	3 442	18.6%	(19.5%)
Bulk purchases - electricity	336 039	55 420	16.5%	55 420	16.5%	76 775	24.1%	(27.8%)
Inventory consumed	87 812	9 150	10.4%	9 150	10.4%	2 471	3.0%	270.4%
Debt impairment	113 517	-	-	-	-	-	-	-
Depreciation and amortisation	138 589	-	-	-	-	-	-	-
Interest	8 484	-	-	-	-	-	-	-
Contracted services	84 368	8 317	9.9%	8 317	9.9%	9 944	13.1%	(16.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	527	-	-	-	-	-	-	-
Operational costs	70 538	13 596	19.3%	13 596	19.3%	6 704	11.7%	102.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(90 970)**	**131 445**		**131 445**		**10 206**		
Transfers and subsidies - capital (monetary allocations)	146 349	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**55 379**	**131 445**		**131 445**		**10 206**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**55 379**	**131 445**		**131 445**		**10 206**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**55 379**	**131 445**		**131 445**		**10 206**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**55 379**	**131 445**		**131 445**		**10 206**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**166 448**	**42 796**	**25.7%**	**42 796**	**25.7%**	**27 175**	**9.1%**	**57.5%**
National Government	146 348	34 952	23.9%	34 952	23.9%	26 871	9.2%	30.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**146 348**	**34 952**	**23.9%**	**34 952**	**23.9%**	**26 871**	**9.2%**	**30.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	20 100	7 844	39.0%	7 844	39.0%	305	5.3%	2 475.4%
Capital Expenditure Functional	**166 448**	**42 796**	**25.7%**	**42 796**	**25.7%**	**27 175**	**9.1%**	**57.5%**
Municipal governance and administration	**7 100**	**7 653**	**107.8%**	**7 653**	**107.8%**	**305**	**16.1%**	**2 412.6%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	7 100	7 653	107.8%	7 653	107.8%	305	16.1%	2 412.6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**13 000**	**191**	**1.5%**	**191**	**1.5%**	**-**	**-**	**(100.0%)**
Community and Social Services	13 000	191	1.5%	191	1.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 663**	**8 387**	**30.3%**	**8 387**	**30.3%**	**4 673**	**23.4%**	**79.5%**
Planning and Development	27 663	8 387	30.3%	8 387	30.3%	-	-	(100.0%)
Road Transport	-	-	-	-	-	4 673	23.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**118 686**	**26 565**	**22.4%**	**26 565**	**22.4%**	**22 197**	**8.4%**	**19.7%**
Energy sources	6 800	63	.9%	63	.9%	-	-	(100.0%)
Water Management	68 500	12 076	17.6%	12 076	17.6%	16 530	9.0%	(26.9%)
Waste Water Management	43 386	14 427	33.3%	14 427	33.3%	5 668	7.5%	154.5%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 078 594**	**386 954**	**35.9%**	**386 954**	**35.9%**	**281 240**	**24.7%**	**37.6%**
Property rates	**181 749**	**32 900**	**18.1%**	**32 900**	**18.1%**	**38 845**	**29.2%**	**(15.3%)**
Service charges	394 529	78 035	19.8%	78 035	19.8%	88 200	22.9%	(11.5%)
Other revenue	**75 140**	**120 649**	**160.6%**	**120 649**	**160.6%**	**45 195**	**47.2%**	**167.0%**
Transfers and Subsidies - Operational	260 523	124 365	47.7%	124 365	47.7%	88 000	38.5%	41.3%
Transfers and Subsidies - Capital	146 349	29 800	20.4%	29 800	20.4%	21 000	7.1%	41.9%
Interest	20 305	1 205	5.9%	1 205	5.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(908 931)**	**(129 668)**	**14.3%**	**(129 668)**	**14.3%**	**23 639**	**(2.8%)**	**(648.5%)**
Suppliers and employees	(900 447)	(129 668)	14.4%	(129 668)	14.4%	23 639	(2.8%)	(648.5%)
Finance charges	(8 484)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**169 663**	**257 286**	**151.6%**	**257 286**	**151.6%**	**304 880**	**101.7%**	**(15.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**95**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	95	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(166 448)**	**(42 674)**	**25.6%**	**(42 674)**	**25.6%**	**(27 175)**	**9.1%**	**57.0%**
Capital assets	(166 448)	(42 674)	25.6%	(42 674)	25.6%	(27 175)	9.1%	57.0%
Net Cash from/(used) Investing Activities	**(166 448)**	**(42 674)**	**25.6%**	**(42 674)**	**25.6%**	**(27 080)**	**9.1%**	**57.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**338**	**-**	**338**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	338	-	338	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**338**	**-**	**338**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**3 215**	**214 951**	**6 686.3%**	**214 951**	**6 686.3%**	**277 800**	**14 033.6%**	**(22.6%)**
Cash/cash equivalents at the year begin:	1 200	79 540	6 628.3%	79 540	6 628.3%	(12 048)	(1 181.2%)	(760.2%)
Cash/cash equivalents at the year end:	**4 415**	**293 656**	**6 651.6%**	**293 656**	**6 651.6%**	**278 171**	**9 273.8%**	**5.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 912	3.1%	4 272	1.9%	11 476	5.2%	199 852	89.8%	222 512	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 140	11.8%	7 779	4.8%	5 302	3.3%	129 753	80.1%	161 974	13.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 907	8.0%	8 190	4.1%	6 677	3.3%	168 637	84.6%	199 411	16.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 535	3.8%	3 886	2.7%	3 363	2.3%	133 288	91.2%	146 072	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 873	3.5%	3 666	2.6%	3 014	2.1%	129 103	91.8%	140 656	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 845	1.4%	3 710	1.4%	3 660	1.3%	261 051	95.9%	272 266	22.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 867	2.9%	1 607	2.5%	1 107	1.7%	59 309	92.8%	63 889	5.3%	-	-	-	-
Total By Income Source	**58 079**	**4.8%**	**33 111**	**2.7%**	**34 599**	**2.9%**	**1 080 992**	**89.6%**	**1 206 781**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 106	13.2%	4 143	8.9%	2 943	6.4%	33 145	71.5%	46 337	3.8%	-	-	-	-
Commercial	22 461	11.9%	7 228	3.8%	5 305	2.8%	153 708	81.5%	188 702	15.6%	-	-	-	-
Households	29 506	3.0%	21 736	2.2%	26 349	2.7%	894 071	92.0%	971 662	80.5%	-	-	-	-
Other	6	7.5%	4	5.1%	2	2.5%	68	84.9%	80	-	-	-	-	-
Total By Customer Group	**58 079**	**4.8%**	**33 111**	**2.7%**	**34 599**	**2.9%**	**1 080 992**	**89.6%**	**1 206 781**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	55 374	12.7%	-	-	379 045	87.0%	1 389	.3%	435 808	28.1%
Bulk Water	-	-	-	-	989 152	89.2%	120 073	10.8%	1 109 226	71.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 415	38.2%	-	-	1 892	51.0%	400	10.8%	3 707	.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**56 789**	**3.7%**	**-**	**-**	**1 370 089**	**88.5%**	**121 862**	**7.9%**	**1 548 741**	**100.0%**

Contact Details

Municipal Manager	Mr Maqhawe Kunene	017 801 3504
Financial Manager	Mr Phumuzi Jeremia Nhlabathi	017 801 0532

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**762 712**	**61 414**	**8.1%**	**61 414**	**8.1%**	**197 858**	**29.3%**	**(69.0%)**
Exchange Revenue								
Service charges - Electricity	208 759	27 337	13.1%	27 337	13.1%	34 723	18.2%	(21.3%)
Service charges - Water	28 774	4 167	14.5%	4 167	14.5%	6 798	30.3%	(38.7%)
Service charges - Waste Water Management	12 802	2 185	17.1%	2 185	17.1%	3 042	27.9%	(28.2%)
Service charges - Waste Management	15 096	2 343	15.5%	2 343	15.5%	3 586	27.4%	(34.7%)
Sale of Goods and Rendering of Services	2 129	301	14.1%	301	14.1%	453	22.3%	(33.7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	9 962	-	(100.0%)
Interest earned from Receivables	37 884	7 669	20.2%	7 669	20.2%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	1 044	746	71.4%	746	71.4%	254	163.1%	193.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 422	184	12.9%	184	12.9%	286	36.3%	(35.7%)
Licence and permits	58	-	-	-	-	-	-	-
Operational Revenue	1 103	1	.1%	1	.1%	17	13.0%	(92.8%)
Non-Exchange Revenue								
Property rates	93 860	13 845	14.8%	13 845	14.8%	19 999	25.4%	(30.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 792	139	2.4%	139	2.4%	174	1.6%	(20.3%)
Licences or permits	86	4	5.2%	4	5.2%	14	16.6%	(67.2%)
Transfer and subsidies - Operational	342 483	-	-	-	-	118 549	37.7%	(100.0%)
Interest	11 417	2 492	21.8%	2 492	21.8%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**774 729**	**189 486**	**24.5%**	**189 486**	**24.5%**	**141 613**	**20.9%**	**33.8%**
Employee related costs	257 738	63 719	24.7%	63 719	24.7%	20 085	8.2%	217.2%
Remuneration of councillors	17 125	5 259	30.7%	5 259	30.7%	1 364	7.8%	285.4%
Bulk purchases - electricity	200 732	38 247	19.1%	38 247	19.1%	52 411	30.9%	(27.0%)
Inventory consumed	21 759	1 009	4.6%	1 009	4.6%	6 867	95.5%	(85.3%)
Debt impairment	96 000	24 000	25.0%	24 000	25.0%	-	-	(100.0%)
Depreciation and amortisation	63 040	19 348	30.7%	19 348	30.7%	7 249	11.5%	166.9%
Interest	12 503	8 946	71.6%	8 946	71.6%	7 308	50.3%	22.4%
Contracted services	44 591	16 542	37.1%	16 542	37.1%	29 658	58.6%	(44.2%)
Transfers and subsidies	-	1 312	-	1 312	-	1 831	125.0%	(28.4%)
Irrecoverable debts written off	556	-	-	-	-	-	-	-
Operational costs	60 686	11 105	18.3%	11 105	18.3%	14 841	35.5%	(25.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 018)**	**(128 073)**		**(128 073)**		**56 245**		
Transfers and subsidies - capital (monetary allocations)	93 781	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 763**	**(128 073)**		**(128 073)**		**56 245**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 763**	**(128 073)**		**(128 073)**		**56 245**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 763**	**(128 073)**		**(128 073)**		**56 245**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 763**	**(128 073)**		**(128 073)**		**56 245**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**82 002**	**27 961**	**34.1%**	**27 961**	**34.1%**	**11 738**	**8.9%**	**138.2%**
National Government	81 548	27 961	34.3%	27 961	34.3%	11 519	8.7%	142.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**81 548**	**27 961**	**34.3%**	**27 961**	**34.3%**	**11 519**	**8.7%**	**142.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	453	-	-	-	-	219	104.2%	(100.0%)
Capital Expenditure Functional	**82 002**	**27 961**	**34.1%**	**27 961**	**34.1%**	**11 738**	**8.9%**	**138.2%**
Municipal governance and administration	**453**	**-**	**-**	**-**	**-**	**219**	**104.2%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	453	-	-	-	-	219	104.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 809**	**5 441**	**17.7%**	**5 441**	**17.7%**	**285**	**2.1%**	**1 805.8%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	30 809	5 441	17.7%	5 441	17.7%	285	2.1%	1 805.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**50 740**	**22 521**	**44.4%**	**22 521**	**44.4%**	**11 234**	**9.5%**	**100.5%**
Energy sources	4 173	-	-	-	-	465	4.7%	(100.0%)
Water Management	-	-	-	-	-	5 036	36.7%	(100.0%)
Waste Water Management	42 219	22 521	53.3%	22 521	53.3%	5 733	6.3%	292.9%
Waste Management	4 348	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**889 452**	**70 823**	**8.0%**	**70 823**	**8.0%**	**119 580**	**15.0%**	**(40.8%)**
Property rates	**79 571**	**8 923**	**11.2%**	**8 923**	**11.2%**	**15 190**	**24.3%**	**(41.3%)**
Service charges	289 170	14 386	5.0%	14 386	5.0%	18 008	8.6%	(20.1%)
Other revenue	**83 404**	**1 596**	**1.9%**	**1 596**	**1.9%**	**3 288**	**5.6%**	**(51.5%)**
Transfers and Subsidies - Operational	342 483	22 600	6.6%	22 600	6.6%	28 449	9.0%	(20.6%)
Transfers and Subsidies - Capital	93 781	23 253	24.8%	23 253	24.8%	54 642	36.1%	(57.4%)
Interest	1 044	66	6.3%	66	6.3%	3	1.6%	2 498.6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(795 070)**	**(79 947)**	**10.1%**	**(79 947)**	**10.1%**	**(127 182)**	**20.3%**	**(37.1%)**
Suppliers and employees	(782 567)	(79 947)	10.2%	(79 947)	10.2%	(127 182)	20.9%	(37.1%)
Finance charges	(12 503)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**94 382**	**(9 123)**	**(9.7%)**	**(9 123)**	**(9.7%)**	**(7 602)**	**(4.4%)**	**20.0%**
Cash Flow from Investing Activities								
Receipts	**31**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	16	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	16	-	-	-	-	-	-	-
Payments	**(90 442)**	**(34 097)**	**37.7%**	**(34 097)**	**37.7%**	**(23 188)**	**16.0%**	**47.0%**
Capital assets	(90 442)	(34 097)	37.7%	(34 097)	37.7%	(23 188)	16.0%	47.0%
Net Cash from/(used) Investing Activities	**(90 410)**	**(34 097)**	**37.7%**	**(34 097)**	**37.7%**	**(23 188)**	**16.0%**	**47.0%**
Cash Flow from Financing Activities								
Receipts	**(129)**	**(15)**	**11.9%**	**(15)**	**11.9%**	**(13)**	**9.3%**	**17.2%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(129)	(15)	11.9%	(15)	11.9%	(13)	9.3%	17.2%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(129)**	**(15)**	**11.9%**	**(15)**	**11.9%**	**(13)**	**9.3%**	**17.2%**
Net Increase/(Decrease) in cash held	**3 842**	**(43 236)**	**(1 125.3%)**	**(43 236)**	**(1 125.3%)**	**(30 803)**	**(115.3%)**	**40.4%**
Cash/cash equivalents at the year begin:	26 631	-	-	-	-	4 231	52.1%	(100.0%)
Cash/cash equivalents at the year end:	**30 473**	**(43 236)**	**(141.9%)**	**(43 236)**	**(141.9%)**	**(26 570)**	**(76.3%)**	**62.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 405	1.8%	2 051	1.6%	1 897	1.5%	123 743	95.1%	130 095	15.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 051	4.9%	5 999	2.9%	4 349	2.1%	184 561	90.0%	204 961	24.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 604	4.6%	4 449	3.1%	4 067	2.8%	128 934	89.5%	144 055	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 211	2.3%	850	1.6%	787	1.5%	49 948	94.6%	52 796	6.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 381	1.5%	1 205	1.3%	1 200	1.3%	88 212	95.9%	91 999	11.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 153	2.5%	5 092	2.5%	5 118	2.5%	187 480	92.4%	202 844	24.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	92	1.4%	90	1.3%	105	1.6%	6 403	95.7%	6 689	.8%	-	-	-	-
Total By Income Source	**26 897**	**3.2%**	**19 736**	**2.4%**	**17 523**	**2.1%**	**769 287**	**92.3%**	**833 444**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 572	4.2%	3 744	3.5%	3 529	3.3%	96 009	89.0%	107 854	12.9%	-	-	-	-
Commercial	7 792	8.5%	3 676	4.0%	2 030	2.2%	78 096	85.3%	91 595	11.0%	-	-	-	-
Households	14 533	2.3%	12 316	1.9%	11 964	1.9%	595 182	93.9%	633 996	76.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**26 897**	**3.2%**	**19 736**	**2.4%**	**17 523**	**2.1%**	**769 287**	**92.3%**	**833 444**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	43 929	66.1%	-	-	22 507	33.9%	-	-	66 436	9.3%
Bulk Water	-	-	-	-	-	-	2 980	100.0%	2 980	.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 525	3.5%	500	.1%	5 265	.8%	619 242	95.6%	647 531	90.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**66 454**	**9.3%**	**500**	**.1%**	**27 772**	**3.9%**	**622 221**	**86.8%**	**716 947**	**100.0%**

Contact Details

Municipal Manager	Mr Mandla Dlamini	017 285 0308
Financial Manager	Mr Cedric Munzhelele	017 285 0355

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**525 612**	**134 046**	**25.5%**	**134 046**	**25.5%**	**125 077**	**30.8%**	**7.2%**
Exchange Revenue								
Service charges - Electricity	81 359	14 936	18.4%	14 936	18.4%	12 673	16.6%	17.9%
Service charges - Water	62 851	8 721	13.9%	8 721	13.9%	6 003	22.8%	45.3%
Service charges - Waste Water Management	19 321	5 261	27.2%	5 261	27.2%	4 976	33.8%	5.7%
Service charges - Waste Management	11 336	3 056	27.0%	3 056	27.0%	2 854	36.8%	7.1%
Sale of Goods and Rendering of Services	1 801	116	6.4%	116	6.4%	114	7.8%	1.3%
Agency services	23 125	947	4.1%	947	4.1%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	65 365	14 790	22.6%	14 790	22.6%	13 768	45.8%	7.4%
Interest earned from Current and Non Current Assets	5 243	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 933	551	28.5%	551	28.5%	464	46.1%	18.8%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	9 669	37	.4%	37	.4%	349	5.4%	(89.5%)
Non-Exchange Revenue								
Property rates	68 967	35 409	51.3%	35 409	51.3%	18 902	28.9%	87.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	493	118	23.9%	118	23.9%	45	71.9%	163.5%
Licences or permits	7 110	-	-	-	-	7 657	696.5%	(100.0%)
Transfer and subsidies - Operational	165 540	50 106	30.3%	50 106	30.3%	57 271	37.4%	(12.5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 500	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**578 148**	**106 471**	**18.4%**	**106 471**	**18.4%**	**83 263**	**20.8%**	**27.9%**
Employee related costs	128 839	29 068	22.6%	29 068	22.6%	27 696	28.3%	5.0%
Remuneration of councillors	10 097	3 054	30.2%	3 054	30.2%	2 682	26.7%	13.9%
Bulk purchases - electricity	136 239	26 773	19.7%	26 773	19.7%	24 432	22.1%	9.6%
Inventory consumed	34 194	9 005	26.3%	9 005	26.3%	5 266	19.3%	71.0%
Debt impairment	81 650	-	-	-	-	-	-	-
Depreciation and amortisation	75 802	-	-	-	-	-	-	-
Interest	8 000	0	-	0	-	0	-	(86.1%)
Contracted services	56 316	8 948	15.9%	8 948	15.9%	12 055	34.0%	(25.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	766	-	766	-	19	-	3 901.0%
Operational costs	47 010	28 857	61.4%	28 857	61.4%	11 112	39.7%	159.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(52 535)**	**27 575**		**27 575**		**41 814**		
Transfers and subsidies - capital (monetary allocations)	44 357	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8 178)**	**27 575**		**27 575**		**41 814**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(8 178)**	**27 575**		**27 575**		**41 814**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(8 178)**	**27 575**		**27 575**		**41 814**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(8 178)**	**27 575**		**27 575**		**41 814**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**52 357**	**9 557**	**18.3%**	**9 557**	**18.3%**	**1 242**	**2.3%**	**669.8%**
National Government	44 357	7 818	17.6%	7 818	17.6%	1 242	2.4%	529.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 357**	**7 818**	**17.6%**	**7 818**	**17.6%**	**1 242**	**2.4%**	**529.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 000	1 739	21.7%	1 739	21.7%	-	-	(100.0%)
Capital Expenditure Functional	**52 357**	**9 557**	**18.3%**	**9 557**	**18.3%**	**1 242**	**2.3%**	**669.8%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	5 000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 257**	**1 739**	**11.4%**	**1 739**	**11.4%**	**-**	**-**	**(100.0%)**
Planning and Development	3 000	1 739	58.0%	1 739	58.0%	-	-	(100.0%)
Road Transport	12 257	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**32 100**	**7 818**	**24.4%**	**7 818**	**24.4%**	**1 242**	**2.6%**	**529.7%**
Energy sources	1 000	-	-	-	-	-	-	-
Water Management	24 700	5 988	24.2%	5 988	24.2%	1 242	2.9%	382.3%
Waste Water Management	4 600	1 830	39.8%	1 830	39.8%	-	-	(100.0%)
Waste Management	1 800	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**476 669**	**83 120**	**17.4%**	**83 120**	**17.4%**	**97 358**	**26.8%**	**(14.6%)**
Property rates	**41 380**	**5 680**	**13.7%**	**5 680**	**13.7%**	**5 087**	**17.3%**	**11.7%**
Service charges	144 139	19 553	13.6%	19 553	13.6%	20 047	20.0%	(2.5%)
Other revenue	**76 010**	**2 767**	**3.6%**	**2 767**	**3.6%**	**8 315**	**236.0%**	**(66.7%)**
Transfers and Subsidies - Operational	165 540	50 118	30.3%	50 118	30.3%	62 909	35.7%	(20.3%)
Transfers and Subsidies - Capital	44 357	5 002	11.3%	5 002	11.3%	1 000	2.1%	400.2%
Interest	5 243	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(448 050)**	**(81 284)**	**18.1%**	**(81 284)**	**18.1%**	**(79 957)**	**25.8%**	**1.7%**
Suppliers and employees	(440 050)	(81 284)	18.5%	(81 284)	18.5%	(79 957)	25.8%	1.7%
Finance charges	(8 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**28 620**	**1 837**	**6.4%**	**1 837**	**6.4%**	**17 401**	**32.9%**	**(89.4%)**
Cash Flow from Investing Activities								
Receipts	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(52 357)**	**(10 419)**	**19.9%**	**(10 419)**	**19.9%**	**(281)**	**.6%**	**3 610.8%**
Capital assets	(52 357)	(10 419)	19.9%	(10 419)	19.9%	(281)	.6%	3 610.8%
Net Cash from/(used) Investing Activities	**(50 857)**	**(10 419)**	**20.5%**	**(10 419)**	**20.5%**	**(281)**	**.5%**	**3 610.8%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(1)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(1)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(1)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(22 237)**	**(8 582)**	**38.6%**	**(8 582)**	**38.6%**	**17 120**	**1 097.2%**	**(150.1%)**
Cash/cash equivalents at the year begin:	103 224	47 500	46.0%	47 500	46.0%	100 428	70.4%	(52.7%)
Cash/cash equivalents at the year end:	**80 987**	**24 471**	**30.2%**	**24 471**	**30.2%**	**120 344**	**83.5%**	**(79.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 061	1.5%	1 702	.8%	1 992	1.0%	195 331	96.7%	202 087	18.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 507	7.4%	689	1.1%	1 280	2.1%	54 760	89.4%	61 235	5.7%	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 648	1.6%	3 285	1.4%	22 553	9.9%	198 372	87.1%	227 857	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 916	1.7%	1 695	1.5%	1 583	1.4%	104 440	95.3%	109 635	10.2%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	1 106	1.8%	930	1.5%	852	1.4%	59 026	95.3%	61 914	5.8%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 009	1.4%	4 960	1.4%	4 819	1.4%	341 164	95.8%	355 951	33.2%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	337	.6%	367	.7%	198	.4%	53 112	98.3%	54 014	5.0%	-	-	-	-
Total By Income Source	**19 584**	**1.8%**	**13 627**	**1.3%**	**33 277**	**3.1%**	**1 006 204**	**93.8%**	**1 072 693**	**100.0%**	**6**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 034	3.5%	1 358	1.2%	7 827	6.7%	103 537	88.7%	116 756	10.9%	-	-	-	-
Commercial	2 138	1.5%	1 952	1.4%	4 235	3.0%	131 806	94.1%	140 131	13.1%	-	-	-	-
Households	13 412	1.6%	10 317	1.3%	21 216	2.6%	770 862	94.5%	815 807	76.1%	6	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 584**	**1.8%**	**13 627**	**1.3%**	**33 277**	**3.1%**	**1 006 204**	**93.8%**	**1 072 693**	**100.0%**	**6**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	633	47.4%	116	8.6%	-	-	587	44.0%	1 336	33.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	550	20.7%	-	-	-	-	2 112	79.3%	2 662	66.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 183**	**29.6%**	**116**	**2.9%**	**-**	**-**	**2 700**	**67.5%**	**3 999**	**100.0%**

Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Financial Manager	Mrs Nompumelelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 133 123**	**291 032**	**25.7%**	**291 032**	**25.7%**	**251 979**	**21.4%**	**15.5%**
Exchange Revenue								
Service charges - Electricity	467 837	118 681	25.4%	118 681	25.4%	86 431	15.6%	37.3%
Service charges - Water	84 373	(18 283)	(21.7%)	(18 283)	(21.7%)	20 011	20.3%	(191.4%)
Service charges - Waste Water Management	42 599	15 391	36.1%	15 391	36.1%	9 927	12.8%	55.0%
Service charges - Waste Management	33 115	7 300	22.0%	7 300	22.0%	7 137	23.8%	2.3%
Sale of Goods and Rendering of Services	3 150	338	10.7%	338	10.7%	256	9.6%	32.0%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	116 639	31 361	26.9%	31 361	26.9%	22 997	39.9%	36.4%
Interest earned from Current and Non Current Assets	638	326	51.1%	326	51.1%	31	4.4%	947.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 502	545	21.8%	545	21.8%	394	18.7%	38.5%
Licence and permits	-	2	-	2	-	-	-	(100.0%)
Operational Revenue	370	64	17.3%	64	17.3%	65	18.7%	(2.3%)
Non-Exchange Revenue								
Property rates	203 391	64 823	31.9%	64 823	31.9%	45 171	23.6%	43.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 550	167	3.7%	167	3.7%	115	1.8%	45.5%
Licences or permits	-	2	-	2	-	-	-	(100.0%)
Transfer and subsidies - Operational	173 957	70 316	40.4%	70 316	40.4%	59 444	37.4%	18.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 361 480**	**383 224**	**28.1%**	**383 224**	**28.1%**	**292 776**	**23.0%**	**30.9%**
Employee related costs	326 221	88 030	27.0%	88 030	27.0%	66 620	21.8%	32.1%
Remuneration of councillors	13 913	4 102	29.5%	4 102	29.5%	3 077	23.6%	33.3%
Bulk purchases - electricity	531 559	196 201	36.9%	196 201	36.9%	171 948	36.6%	14.1%
Inventory consumed	80 345	5 368	6.7%	5 368	6.7%	4 465	4.4%	20.2%
Debt impairment	69 319	-	-	-	-	-	-	-
Depreciation and amortisation	82 660	12 130	14.7%	12 130	14.7%	-	-	(100.0%)
Interest	73 256	38 138	52.1%	38 138	52.1%	21 096	47.6%	80.8%
Contracted services	123 768	18 000	14.5%	18 000	14.5%	14 722	12.2%	22.3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 100	4	.4%	4	.4%	14	1.3%	(68.9%)
Operational costs	59 339	21 251	35.8%	21 251	35.8%	10 834	17.8%	96.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(228 357)**	**(92 191)**		**(92 191)**		**(40 797)**		
Transfers and subsidies - capital (monetary allocations)	40 637	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(187 720)**	**(92 191)**		**(92 191)**		**(40 797)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(187 720)**	**(92 191)**		**(92 191)**		**(40 797)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(187 720)**	**(92 191)**		**(92 191)**		**(40 797)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(187 720)**	**(92 191)**		**(92 191)**		**(40 797)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**75 687**	**17 322**	**22.9%**	**17 322**	**22.9%**	**926**	**1.7%**	**1 769.7%**
National Government	40 637	4 550	11.2%	4 550	11.2%	383	1.0%	1 086.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 637**	**4 550**	**11.2%**	**4 550**	**11.2%**	**383**	**1.0%**	**1 086.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	35 050	12 773	36.4%	12 773	36.4%	543	3.2%	2 251.7%
Capital Expenditure Functional	**75 687**	**17 322**	**22.9%**	**17 322**	**22.9%**	**926**	**1.7%**	**1 769.7%**
Municipal governance and administration	**17 000**	**3 843**	**22.6%**	**3 843**	**22.6%**	**24**	**.4%**	**16 004.8%**
Executive and Council	-	-	-	-	-	24	4.8%	(100.0%)
Finance and administration	17 000	3 843	22.6%	3 843	22.6%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**234**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	184	-	-	-	-	-	-	-
Sport And Recreation	50	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**400**	**-**	**-**	**-**	**-**	**519**	**4.9%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	400	-	-	-	-	519	4.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**58 052**	**13 480**	**23.2%**	**13 480**	**23.2%**	**383**	**1.0%**	**3 416.5%**
Energy sources	8 900	81	.9%	81	.9%	-	-	(100.0%)
Water Management	28 952	4 468	15.4%	4 468	15.4%	-	-	(100.0%)
Waste Water Management	2 000	-	-	-	-	383	2.7%	(100.0%)
Waste Management	18 200	8 930	49.1%	8 930	49.1%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**965 458**	**280 909**	**29.1%**	**280 909**	**29.1%**	**234 286**	**21.9%**	**19.9%**
Property rates	**197 230**	**45 113**	**22.9%**	**45 113**	**22.9%**	**30 430**	**19.8%**	**48.3%**
Service charges	544 102	127 253	23.4%	127 253	23.4%	105 964	16.0%	20.1%
Other revenue	**9 527**	**(19 734)**	**(207.1%)**	**(19 734)**	**(207.1%)**	**637**	**1.1%**	**(3 198.3%)**
Transfers and Subsidies - Operational	173 958	70 325	40.4%	70 325	40.4%	90 255	56.9%	(22.1%)
Transfers and Subsidies - Capital	40 640	57 821	142.3%	57 821	142.3%	7 000	18.5%	726.0%
Interest	-	131	-	131	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 209 506)**	**(143 446)**	**11.9%**	**(143 446)**	**11.9%**	**(120 965)**	**10.8%**	**18.6%**
Suppliers and employees	(1 209 506)	(143 446)	11.9%	(143 446)	11.9%	(120 965)	11.3%	18.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(244 048)**	**137 463**	**(56.3%)**	**137 463**	**(56.3%)**	**113 321**	**(249.8%)**	**21.3%**
Cash Flow from Investing Activities								
Receipts	**1 367**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	28 208	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(26 841)	-	-	-	-	-	-	-
Payments	**(75 687)**	**(18 940)**	**25.0%**	**(18 940)**	**25.0%**	**(2 025)**	**3.7%**	**835.2%**
Capital assets	(75 687)	(18 940)	25.0%	(18 940)	25.0%	(2 025)	3.7%	835.2%
Net Cash from/(used) Investing Activities	**(74 319)**	**(18 940)**	**25.5%**	**(18 940)**	**25.5%**	**(2 025)**	**8.4%**	**835.2%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(1)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(1)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(1)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(318 367)**	**118 523**	**(37.2%)**	**118 523**	**(37.2%)**	**111 294**	**(160.0%)**	**6.5%**
Cash/cash equivalents at the year begin:	15 481	31 044	200.5%	31 044	200.5%	(539 963)	(16 111.4%)	(105.7%)
Cash/cash equivalents at the year end:	**(302 886)**	**142 937**	**(47.2%)**	**142 937**	**(47.2%)**	**(44 386)**	**67.0%**	**(422.0%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 293	3.0%	5 176	1.4%	4 921	1.3%	354 073	94.3%	375 463	19.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	51 375	17.6%	20 170	6.9%	12 768	4.4%	207 579	71.1%	291 891	14.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 678	2.8%	8 472	2.0%	12 423	3.0%	381 309	92.1%	413 882	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 252	5.0%	3 052	1.5%	2 807	1.4%	187 353	92.1%	203 464	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 934	1.9%	2 297	1.5%	2 164	1.4%	143 307	95.1%	150 703	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	9 032	100.0%	9 032	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	10 763	2.1%	10 512	2.1%	10 297	2.0%	476 789	93.8%	508 360	25.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	3	-	-	-	7 649	100.0%	7 652	.4%	-	-	-	-
Total By Income Source	**98 295**	**5.0%**	**49 681**	**2.5%**	**45 380**	**2.3%**	**1 767 092**	**90.1%**	**1 960 448**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18 226	11.1%	11 415	7.0%	13 186	8.0%	121 186	73.9%	164 013	8.4%	-	-	-	-
Commercial	49 879	13.0%	14 996	3.9%	10 324	2.7%	307 931	80.4%	383 130	19.5%	-	-	-	-
Households	30 190	2.1%	23 270	1.6%	21 870	1.5%	1 337 974	94.7%	1 413 305	72.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**98 295**	**5.0%**	**49 681**	**2.5%**	**45 380**	**2.3%**	**1 767 092**	**90.1%**	**1 960 448**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	59 586	32.6%	64 443	35.3%	58 559	32.1%	-	-	182 588	6.2%
Bulk Water	-	-	-	-	-	-	12	100.0%	12	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 727	.8%	12 914	.5%	13 173	.5%	2 410 742	98.1%	2 456 556	83.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	291 813	100.0%	291 813	10.0%
Total	**79 313**	**2.7%**	**77 357**	**2.6%**	**71 732**	**2.4%**	**2 702 567**	**92.2%**	**2 930 968**	**100.0%**

Contact Details

Municipal Manager	Mr Malose Lamola	017 712 9613
Financial Manager	Mr Khomotso Duba	017 712 9622

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget	2023/24 First Quarter		2023/24 Year to Date		2022/23 First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**354 211**	**94 743**	**26.7%**	**94 743**	**26.7%**	**89 697**	**27.2%**	**5.6%**
Exchange Revenue								
Service charges - Electricity	92 946	18 724	20.1%	18 724	20.1%	17 262	21.4%	8.5%
Service charges - Water	27 610	6 881	24.9%	6 881	24.9%	6 739	25.7%	2.1%
Service charges - Waste Water Management	25 270	6 797	26.9%	6 797	26.9%	6 453	26.9%	5.3%
Service charges - Waste Management	9 477	2 532	26.7%	2 532	26.7%	2 331	25.9%	8.6%
Sale of Goods and Rendering of Services	3 237	281	8.7%	281	8.7%	585	19.0%	(51.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 302	8 163	18.0%	8 163	18.0%	11 811	27.5%	(30.9%)
Interest earned from Current and Non Current Assets	358	173	48.2%	173	48.2%	205	60.2%	(15.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	332	112	33.8%	112	33.8%	67	21.4%	67.0%
Licence and permits	8 277	911	11.0%	911	11.0%	612	7.8%	48.7%
Operational Revenue	48	0	.1%	0	.1%	23	51.4%	(99.7%)
Non-Exchange Revenue								
Property rates	37 171	8 177	22.0%	8 177	22.0%	7 734	21.9%	5.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159	28	17.7%	28	17.7%	49	32.4%	(42.5%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 024	41 963	40.3%	41 963	40.3%	35 825	35.8%	17.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**349 012**	**70 599**	**20.2%**	**70 599**	**20.2%**	**55 842**	**17.7%**	**26.4%**
Employee related costs	71 924	-	-	-	-	153	.2%	(100.0%)
Remuneration of councillors	6 448	-	-	-	-	-	-	-
Bulk purchases - electricity	99 473	35 619	35.8%	35 619	35.8%	30 677	36.2%	16.1%
Inventory consumed	12 507	915	7.3%	915	7.3%	5 217	43.4%	(82.5%)
Debt impairment	66 948	11 113	16.6%	11 113	16.6%	-	-	(100.0%)
Depreciation and amortisation	22 503	-	-	-	-	-	-	-
Interest	16 990	6 611	38.9%	6 611	38.9%	3 438	37.4%	92.3%
Contracted services	34 118	8 401	24.6%	8 401	24.6%	9 556	26.5%	(12.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	18 102	7 940	43.9%	7 940	43.9%	6 801	37.4%	16.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 199**	**24 144**		**24 144**		**33 855**		
Transfers and subsidies - capital (monetary allocations)	36 705	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**41 904**	**24 144**		**24 144**		**33 855**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**41 904**	**24 144**		**24 144**		**33 855**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**41 904**	**24 144**		**24 144**		**33 855**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21	48	229.8%	48	229.8%	80	36.3%	(39.3%)
Surplus/(Deficit) for the year	**41 925**	**24 192**		**24 192**		**33 935**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget	2023/24 First Quarter		2023/24 Year to Date		2022/23 First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**36 500**	**6 920**	**19.0%**	**6 920**	**19.0%**	**1 072**	**2.8%**	**545.5%**
National Government	36 500	6 920	19.0%	6 920	19.0%	901	2.3%	667.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 500**	**6 920**	**19.0%**	**6 920**	**19.0%**	**901**	**2.3%**	**667.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	171	-	(100.0%)
Capital Expenditure Functional	**36 500**	**6 920**	**19.0%**	**6 920**	**19.0%**	**1 097**	**2.8%**	**530.6%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**171**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	171	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**25**	**1.9%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	25	1.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**1 029**	**-**	**1 029**	**-**	**149**	**4.5%**	**591.3%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	1 029	-	1 029	-	149	4.5%	591.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**36 500**	**5 891**	**16.1%**	**5 891**	**16.1%**	**753**	**2.2%**	**682.9%**
Energy sources	33 500	3 443	10.3%	3 443	10.3%	753	3.8%	357.6%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	3 000	2 448	81.6%	2 448	81.6%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**314 114**	**94 006**	**29.9%**	**94 006**	**29.9%**	**93 975**	**32.3%**	**-**
Property rates	**26 020**	**9 630**	**37.0%**	**9 630**	**37.0%**	**4 007**	**12.0%**	**140.3%**
Service charges	108 712	20 448	18.8%	20 448	18.8%	29 290	30.6%	(30.2%)
Other revenue	**37 883**	**3 217**	**8.5%**	**3 217**	**8.5%**	**5 660**	**16.8%**	**(43.2%)**
Transfers and Subsidies - Operational	104 436	49 118	47.0%	49 118	47.0%	42 809	46.4%	14.7%
Transfers and Subsidies - Capital	36 705	11 593	31.6%	11 593	31.6%	12 210	34.2%	(5.1%)
Interest	358	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(280 245)**	**(65 467)**	**23.4%**	**(65 467)**	**23.4%**	**(54 551)**	**22.3%**	**20.0%**
Suppliers and employees	(263 245)	(65 467)	24.9%	(65 467)	24.9%	(54 551)	23.1%	20.0%
Finance charges	(17 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**33 869**	**28 538**	**84.3%**	**28 538**	**84.3%**	**39 424**	**84.7%**	**(27.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(36 500)**	**(6 619)**	**18.1%**	**(6 619)**	**18.1%**	**(4 372)**	**12.2%**	**51.4%**
Capital assets	(36 500)	(6 619)	18.1%	(6 619)	18.1%	(4 372)	12.2%	51.4%
Net Cash from/(used) Investing Activities	**(36 500)**	**(6 619)**	**18.1%**	**(6 619)**	**18.1%**	**(4 372)**	**12.2%**	**51.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(7)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(7)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(7)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(2 631)**	**21 919**	**(833.2%)**	**21 919**	**(833.2%)**	**35 044**	**323.3%**	**(37.5%)**
Cash/cash equivalents at the year begin:	112 074	24 434	21.8%	24 434	21.8%	7 221	106.8%	238.4%
Cash/cash equivalents at the year end:	**109 443**	**41 824**	**38.2%**	**41 824**	**38.2%**	**42 265**	**240.1%**	**(1.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 686	2.3%	1 969	1.7%	1 336	1.2%	109 222	94.8%	115 212	14.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 678	7.8%	2 269	2.7%	1 867	2.2%	74 389	87.3%	85 204	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 616	2.7%	2 227	2.3%	1 887	1.9%	90 519	93.1%	97 248	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 530	1.9%	1 901	1.4%	1 475	1.1%	126 331	95.5%	132 236	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	968	1.3%	1 000	1.3%	870	1.2%	72 157	96.2%	74 995	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 275	100.0%	2 275	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 939	1.7%	4 640	2.0%	3 867	1.7%	219 951	94.6%	232 397	29.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	211	.5%	49	.1%	55	.1%	38 491	99.2%	38 806	5.0%	-	-	-	-
Total By Income Source	**19 629**	**2.5%**	**14 054**	**1.8%**	**11 356**	**1.5%**	**733 333**	**94.2%**	**778 372**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	457	2.4%	964	5.2%	661	3.5%	16 638	88.9%	18 721	2.4%	-	-	-	-
Commercial	10 796	4.7%	4 640	2.0%	3 216	1.4%	208 655	91.8%	227 307	29.2%	-	-	-	-
Households	8 376	1.6%	8 450	1.6%	7 479	1.4%	508 040	95.4%	532 345	68.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 629**	**2.5%**	**14 054**	**1.8%**	**11 356**	**1.5%**	**733 333**	**94.2%**	**778 372**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 929	25.5%	14 286	36.6%	14 787	37.9%	-	-	39 002	12.9%
Bulk Water	-	-	489	3.1%	-	-	15 099	96.9%	15 588	5.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 776	2.7%	7 209	2.9%	6 097	2.4%	228 809	91.9%	248 891	82.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**16 704**	**5.5%**	**21 984**	**7.2%**	**20 884**	**6.9%**	**243 909**	**80.4%**	**303 481**	**100.0%**

Contact Details

Municipal Manager	Mr Johnny Mokgatsi	017 773 2031
Financial Manager	Mr Clement Letsoalo	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**3 087 553**	**639 775**	**20.7%**	**639 775**	**20.7%**	**620 920**	**22.0%**	**3.0%**
Exchange Revenue								
Service charges - Electricity	882 082	104 572	11.9%	104 572	11.9%	128 932	16.8%	(18.9%)
Service charges - Water	674 301	91 504	13.6%	91 504	13.6%	106 870	17.0%	(14.4%)
Service charges - Waste Water Management	172 527	36 383	21.1%	36 383	21.1%	35 810	22.3%	1.6%
Service charges - Waste Management	171 626	34 919	20.3%	34 919	20.3%	35 212	21.6%	(.8%)
Sale of Goods and Rendering of Services	5 123	1 693	33.1%	1 693	33.1%	1 716	35.3%	(1.3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	203 622	63 936	31.4%	63 936	31.4%	41 427	21.4%	54.3%
Interest earned from Current and Non Current Assets	15 610	5 111	32.7%	5 111	32.7%	3 567	24.1%	43.3%
Dividends	24	-	-	-	-	-	-	-
Rent on Land	3	-	-	-	-	-	-	-
Rental from Fixed Assets	5 432	992	18.3%	992	18.3%	1 804	35.0%	(45.0%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	11 643	170	1.5%	170	1.5%	192	1.7%	(11.2%)
Non-Exchange Revenue								
Property rates	424 452	97 766	23.0%	97 766	23.0%	97 596	24.2%	.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 807	901	2.3%	901	2.3%	333	.9%	170.4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	457 114	198 124	43.3%	198 124	43.3%	163 408	39.9%	21.2%
Interest	21 688	3 703	17.1%	3 703	17.1%	4 053	19.7%	(8.6%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**3 019 754**	**880 096**	**29.1%**	**880 096**	**29.1%**	**600 645**	**21.6%**	**46.5%**
Employee related costs	680 420	156 158	23.0%	156 158	23.0%	147 256	22.1%	6.0%
Remuneration of councillors	33 822	2 179	6.4%	2 179	6.4%	6 917	21.5%	(68.5%)
Bulk purchases - electricity	757 735	334 602	44.2%	334 602	44.2%	191 500	29.9%	74.7%
Inventory consumed	504 571	140 347	27.8%	140 347	27.8%	116 624	24.6%	20.3%
Debt impairment	220 158	-	-	-	-	-	-	-
Depreciation and amortisation	205 829	31 646	15.4%	31 646	15.4%	48 173	24.5%	(34.3%)
Interest	140 087	117 183	83.7%	117 183	83.7%	33 276	24.9%	252.2%
Contracted services	305 025	76 523	25.1%	76 523	25.1%	42 924	15.3%	78.3%
Transfers and subsidies	28 461	4 802	16.9%	4 802	16.9%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	143 647	16 655	11.6%	16 655	11.6%	13 966	12.0%	19.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	1	-	1	-	8	-	(82.0%)
Surplus/(Deficit)	**67 799**	**(240 322)**		**(240 322)**		**20 276**		
Transfers and subsidies - capital (monetary allocations)	111 490	18 840	16.9%	18 840	16.9%	11 718	12.2%	60.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**179 289**	**(221 482)**		**(221 482)**		**31 994**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**179 289**	**(221 482)**		**(221 482)**		**31 994**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**179 289**	**(221 482)**		**(221 482)**		**31 994**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**179 289**	**(221 482)**		**(221 482)**		**31 994**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**123 427**	**46 548**	**37.7%**	**46 548**	**37.7%**	**16 932**	**10.3%**	**174.9%**
National Government	115 557	39 917	34.5%	39 917	34.5%	15 997	20.6%	149.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**115 557**	**39 917**	**34.5%**	**39 917**	**34.5%**	**15 997**	**17.2%**	**149.5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 870	6 631	84.3%	6 631	84.3%	935	1.3%	609.2%
Capital Expenditure Functional	**172 677**	**48 663**	**28.2%**	**48 663**	**28.2%**	**16 932**	**10.3%**	**187.4%**
Municipal governance and administration	**8 550**	**2 229**	**26.1%**	**2 229**	**26.1%**	**93**	**.6%**	**2 304.0%**
Executive and Council	1 300	115	8.8%	115	8.8%	5	.2%	2 195.6%
Finance and administration	7 250	2 114	29.2%	2 114	29.2%	88	.6%	2 310.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 750**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	3 500	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	7 250	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**68 727**	**18 554**	**27.0%**	**18 554**	**27.0%**	**8 059**	**11.2%**	**130.2%**
Planning and Development	45 407	13 923	30.7%	13 923	30.7%	8 059	13.7%	72.8%
Road Transport	22 300	4 632	20.8%	4 632	20.8%	-	-	(100.0%)
Environmental Protection	1 020	-	-	-	-	-	-	-
Trading Services	**84 650**	**27 880**	**32.9%**	**27 880**	**32.9%**	**8 780**	**14.1%**	**217.5%**
Energy sources	48 650	20 694	42.5%	20 694	42.5%	7 938	23.2%	160.7%
Water Management	30 000	5 736	19.1%	5 736	19.1%	-	-	(100.0%)
Waste Water Management	-	1 450	-	1 450	-	-	-	(100.0%)
Waste Management	6 000	-	-	-	-	842	10.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**2 706 673**	**630 125**	**23.3%**	**630 125**	**23.3%**	**603 194**	**27.9%**	**4.5%**
Property rates	**340 030**	**76 715**	**22.6%**	**76 715**	**22.6%**	**115 546**	**41.9%**	**(33.6%)**
Service charges	1 714 900	275 702	16.1%	275 702	16.1%	285 987	22.0%	(3.6%)
Other revenue	**67 529**	**10 290**	**15.2%**	**10 290**	**15.2%**	**8 438**	**11.8%**	**21.9%**
Transfers and Subsidies - Operational	457 114	208 653	45.6%	208 653	45.6%	164 041	38.7%	27.2%
Transfers and Subsidies - Capital	111 490	53 814	48.3%	53 814	48.3%	26 564	32.8%	102.6%
Interest	15 610	4 951	31.7%	4 951	31.7%	2 617	17.7%	89.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 595 404)**	**(337 440)**	**13.0%**	**(337 440)**	**13.0%**	**(305 240)**	**12.9%**	**10.5%**
Suppliers and employees	(2 455 318)	(337 440)	13.7%	(337 440)	13.7%	(305 240)	13.7%	10.5%
Finance charges	(140 087)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**111 269**	**292 686**	**263.0%**	**292 686**	**263.0%**	**297 954**	**(146.7%)**	**(1.8%)**
Cash Flow from Investing Activities								
Receipts	**(13 364)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	275	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(13 639)	-	-	-	-	-	-	-
Payments	**(172 677)**	**(74 006)**	**42.9%**	**(74 006)**	**42.9%**	**(18 387)**	**11.2%**	**302.5%**
Capital assets	(172 677)	(74 006)	42.9%	(74 006)	42.9%	(18 387)	11.2%	302.5%
Net Cash from/(used) Investing Activities	**(186 040)**	**(74 006)**	**39.8%**	**(74 006)**	**39.8%**	**(18 387)**	**9.2%**	**302.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**(200)**	**-**	**(200)**	**-**	**(156)**	**-**	**28.8%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(200)	-	(200)	-	(156)	-	28.8%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(200)**	**-**	**(200)**	**-**	**(156)**	**-**	**28.8%**
Net Increase/(Decrease) in cash held	**(74 771)**	**218 480**	**(292.2%)**	**218 480**	**(292.2%)**	**279 411**	**(69.5%)**	**(21.8%)**
Cash/cash equivalents at the year begin:	256 446	174 234	67.9%	174 234	67.9%	230 452	113.4%	(24.4%)
Cash/cash equivalents at the year end:	**181 674**	**341 210**	**187.8%**	**341 210**	**187.8%**	**509 863**	**(256.3%)**	**(33.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	52 512	5.0%	23 460	2.2%	17 900	1.7%	950 694	91.0%	1 044 567	28.7%	(137 095)	(13.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 259	11.3%	16 367	3.7%	11 540	2.6%	365 310	82.4%	443 476	12.2%	(42 521)	(9.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	30 369	9.1%	12 276	3.7%	10 414	3.1%	282 286	84.2%	335 345	9.2%	(16 733)	(5.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14 688	3.8%	8 601	2.2%	7 331	1.9%	359 911	92.2%	390 530	10.7%	(54 843)	(14.0%)	-	-
Receivables from Exchange Transactions - Waste Management	13 246	3.7%	7 774	2.2%	7 216	2.0%	330 802	92.1%	359 039	9.9%	(49 412)	(13.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 877	3.3%	22 482	3.2%	22 308	3.2%	626 957	90.3%	694 624	19.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 620	1.2%	3 315	.9%	96 515	26.1%	265 917	71.8%	370 367	10.2%	(14 726)	(4.0%)	-	-
Total By Income Source	**188 571**	**5.2%**	**94 276**	**2.6%**	**173 223**	**4.8%**	**3 181 877**	**87.5%**	**3 637 948**	**100.0%**	**(315 330)**	**(8.7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 886	12.5%	2 244	4.1%	1 643	3.0%	44 220	80.4%	54 993	1.5%	-	-	-	-
Commercial	56 341	15.1%	10 783	2.9%	95 797	25.6%	211 015	56.4%	373 937	10.3%	(428)	(.1%)	-	-
Households	125 344	3.9%	81 249	2.5%	75 783	2.4%	2 926 642	91.2%	3 209 018	88.2%	(314 903)	(9.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**188 571**	**5.2%**	**94 276**	**2.6%**	**173 223**	**4.8%**	**3 181 877**	**87.5%**	**3 637 948**	**100.0%**	**(315 330)**	**(8.7%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	127 976	11.9%	161 295	15.0%	155 069	14.4%	630 643	58.7%	1 074 984	20.9%
Bulk Water	6 611	11.9%	6 722	12.1%	2 626	4.7%	39 614	71.3%	55 574	1.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	72 767	1.8%	28 172	.7%	9 301	.2%	3 907 715	97.3%	4 017 956	78.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**207 355**	**4.0%**	**196 189**	**3.8%**	**166 996**	**3.2%**	**4 577 973**	**88.9%**	**5 148 513**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**391 721**	**249 974**	**63.8%**	**249 974**	**63.8%**	**132 904**	**36.9%**	**88.1%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	1 000	937	93.7%	937	93.7%	27	20.7%	3 394.3%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	38	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	21 070	2 741	13.0%	2 741	13.0%	2 406	21.9%	13.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	550	-	-	-	-	-	-	-
Licence and permits	700	38	5.5%	38	5.5%	220	43.1%	(82.5%)
Operational Revenue	24 539	3 713	15.1%	3 713	15.1%	2 394	20.9%	55.1%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	343 825	242 545	70.5%	242 545	70.5%	127 856	38.2%	89.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**401 383**	**194 044**	**48.3%**	**194 044**	**48.3%**	**81 641**	**21.4%**	**137.7%**
Employee related costs	231 914	52 071	22.5%	52 071	22.5%	49 616	22.8%	4.9%
Remuneration of councillors	15 943	3 543	22.2%	3 543	22.2%	3 797	25.6%	(6.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 825	97	3.4%	97	3.4%	152	5.0%	(36.4%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 821	6 020	22.4%	6 020	22.4%	6 197	24.3%	(2.9%)
Interest	1 480	-	-	-	-	-	-	-
Contracted services	42 092	13 723	32.6%	13 723	32.6%	9 002	18.8%	52.4%
Transfers and subsidies	7 750	104 052	1 342.6%	104 052	1 342.6%	205	6.5%	50 722.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	72 557	14 540	20.0%	14 540	20.0%	12 673	18.5%	14.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 662)**	**55 930**		**55 930**		**51 263**		
Transfers and subsidies - capital (monetary allocations)	2 485	329	13.2%	329	13.2%	486	19.6%	(32.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(7 177)**	**56 259**		**56 259**		**51 749**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(7 177)**	**56 259**		**56 259**		**51 749**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(7 177)**	**56 259**		**56 259**		**51 749**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(7 177)**	**56 259**		**56 259**		**51 749**		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**8 277**	**10**	**.1%**	**10**	**.1%**	**128**	**1.6%**	**(91.9%)**
Municipal governance and administration	**8 277**	**10**	**.1%**	**10**	**.1%**	**128**	**1.6%**	**(91.9%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	8 277	10	.1%	10	.1%	128	1.6%	(91.9%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**394 206**	**243 755**	**61.8%**	**243 755**	**61.8%**	**150 469**	**42.8%**	**62.0%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	1 000	1 077	107.7%	1 077	107.7%	36	27.4%	2 931.6%
Other revenue	**1 327**	**69**	**5.2%**	**69**	**5.2%**	**10 292**	**439.2%**	**(99.3%)**
Transfers and Subsidies - Operational	350 325	192 127	54.8%	192 127	54.8%	133 310	39.7%	44.1%
Transfers and Subsidies - Capital	20 485	49 110	239.7%	49 110	239.7%	6 831	50.7%	619.0%
Interest	21 070	1 372	6.5%	1 372	6.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(374 729)**	**(81 202)**	**21.7%**	**(81 202)**	**21.7%**	**(11 647)**	**3.3%**	**597.2%**
Suppliers and employees	(374 729)	(81 202)	21.7%	(81 202)	21.7%	(11 647)	3.3%	597.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**19 477**	**162 553**	**834.6%**	**162 553**	**834.6%**	**138 822**	**(2 904.0%)**	**17.1%**
Cash Flow from Investing Activities								
Receipts	**(29)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(29)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(8 277)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(8 277)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(8 306)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**11 171**	**162 553**	**1 455.2%**	**162 553**	**1 455.2%**	**138 822**	**(2 886.2%)**	**17.1%**
Cash/cash equivalents at the year begin:	255 951	243 687	95.2%	243 687	95.2%	255 951	165.0%	(4.8%)
Cash/cash equivalents at the year end:	**267 122**	**406 240**	**152.1%**	**406 240**	**152.1%**	**394 773**	**262.6%**	**2.9%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	127	76.8%	-	-	-	-	39	23.2%	166	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**127**	**76.8%**	**-**	**-**	**-**	**-**	**39**	**23.2%**	**166**	**100.0%**

Contact Details

Municipal Manager	Mr Ca Habile	017 801 7008
Financial Manager	Mr Zakhele Robert Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**808 580**	**182 438**	**22.6%**	**182 438**	**22.6%**	**148 312**	**21.1%**	**23.0%**
Exchange Revenue								
Service charges - Electricity	347 266	48 327	13.9%	48 327	13.9%	40 187	13.7%	20.3%
Service charges - Water	67 794	12 954	19.1%	12 954	19.1%	10 331	16.1%	25.4%
Service charges - Waste Water Management	15 635	2 910	18.6%	2 910	18.6%	1 567	10.6%	85.7%
Service charges - Waste Management	14 257	3 035	21.3%	3 035	21.3%	2 762	22.4%	9.9%
Sale of Goods and Rendering of Services	3 137	744	23.7%	744	23.7%	377	13.8%	97.6%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 387	16 569	27.9%	16 569	27.9%	12 421	26.8%	33.4%
Interest earned from Current and Non Current Assets	-	(217)	-	(217)	-	7	-	(3 355.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 532	691	27.3%	691	27.3%	602	28.8%	14.8%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	392	1 590	405.4%	1 590	405.4%	54	14.8%	2 821.4%
Non-Exchange Revenue								
Property rates	97 467	27 646	28.4%	27 646	28.4%	23 223	28.6%	19.0%
Surcharges and Taxes	54 884	11 995	21.9%	11 995	21.9%	11 744	22.4%	2.1%
Fines, penalties and forfeits	1 686	309	18.3%	309	18.3%	321	16.9%	(3.8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	144 142	52 854	36.7%	52 854	36.7%	44 717	33.8%	18.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	3 032	-	3 032	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**810 716**	**197 190**	**24.3%**	**197 190**	**24.3%**	**131 623**	**17.8%**	**49.8%**
Employee related costs	201 504	46 326	23.0%	46 326	23.0%	43 986	29.1%	5.3%
Remuneration of councillors	9 101	1 777	19.5%	1 777	19.5%	819	9.1%	116.9%
Bulk purchases - electricity	185 000	73 935	40.0%	73 935	40.0%	44 742	27.3%	65.2%
Inventory consumed	79 205	24 587	31.0%	24 587	31.0%	20 175	25.2%	21.9%
Debt impairment	103 571	-	-	-	-	-	-	-
Depreciation and amortisation	52 046	8 147	15.7%	8 147	15.7%	-	-	(100.0%)
Interest	33 352	15 651	46.9%	15 651	46.9%	-	-	(100.0%)
Contracted services	71 449	17 476	24.5%	17 476	24.5%	12 557	15.7%	39.2%
Transfers and subsidies	7 336	-	-	-	-	141	1.9%	(100.0%)
Irrecoverable debts written off	30 000	-	-	-	-	-	-	-
Operational costs	38 153	9 214	24.2%	9 214	24.2%	9 202	41.9%	.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	78	-	78	-	-	-	(100.0%)
Surplus/(Deficit)	**(2 136)**	**(14 753)**		**(14 753)**		**16 690**		
Transfers and subsidies - capital (monetary allocations)	59 174	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	44 700	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**101 738**	**(14 753)**		**(14 753)**		**16 690**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**101 738**	**(14 753)**		**(14 753)**		**16 690**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**101 738**	**(14 753)**		**(14 753)**		**16 690**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**101 738**	**(14 753)**		**(14 753)**		**16 690**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**67 531**	**9 545**	**14.1%**	**9 545**	**14.1%**	**2 043**	**3.9%**	**367.2%**
National Government	59 078	6 144	10.4%	6 144	10.4%	991	2.1%	519.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**59 078**	**6 144**	**10.4%**	**6 144**	**10.4%**	**991**	**2.1%**	**519.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 453	3 401	40.2%	3 401	40.2%	1 052	23.9%	223.4%
Capital Expenditure Functional	**67 531**	**9 545**	**14.1%**	**9 545**	**14.1%**	**2 043**	**3.9%**	**367.2%**
Municipal governance and administration	**4 907**	**239**	**4.9%**	**239**	**4.9%**	**946**	**54.0%**	**(74.7%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 907	239	4.9%	239	4.9%	946	57.3%	(74.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**27**	**1.8%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	1	.1%	(100.0%)
Public Safety	-	-	-	-	-	25	12.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 000**	**218**	**1.5%**	**218**	**1.5%**	**1 070**	**9.0%**	**(79.6%)**
Planning and Development	-	-	-	-	-	79	-	(100.0%)
Road Transport	15 000	218	1.5%	218	1.5%	991	8.3%	(78.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**47 624**	**9 087**	**19.1%**	**9 087**	**19.1%**	**-**	**-**	**(100.0%)**
Energy sources	6 000	3 162	52.7%	3 162	52.7%	-	-	(100.0%)
Water Management	35 035	4 247	12.1%	4 247	12.1%	-	-	(100.0%)
Waste Water Management	3 090	1 679	54.4%	1 679	54.4%	-	-	(100.0%)
Waste Management	3 500	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**773 969**	**168 149**	**21.7%**	**168 149**	**21.7%**	**139 553**	**20.6%**	**20.5%**
Property rates	**68 227**	**18 993**	**27.8%**	**18 993**	**27.8%**	**18 047**	**30.0%**	**5.2%**
Service charges	380 407	75 532	19.9%	75 532	19.9%	58 553	21.8%	29.0%
Other revenue	**122 019**	**16 120**	**13.2%**	**16 120**	**13.2%**	**17 271**	**10.3%**	**(6.7%)**
Transfers and Subsidies - Operational	144 142	46 211	32.1%	46 211	32.1%	39 596	30.0%	16.7%
Transfers and Subsidies - Capital	59 174	10 700	18.1%	10 700	18.1%	6 000	12.5%	78.3%
Interest	-	593	-	593	-	86	-	586.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(707 266)**	**(101 620)**	**14.4%**	**(101 620)**	**14.4%**	**(88 237)**	**16.0%**	**15.2%**
Suppliers and employees	(673 914)	(101 620)	15.1%	(101 620)	15.1%	(88 237)	17.2%	15.2%
Finance charges	(33 352)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**66 703**	**66 528**	**99.7%**	**66 528**	**99.7%**	**51 317**	**41.6%**	**29.6%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(59 078)**	**(10 731)**	**18.2%**	**(10 731)**	**18.2%**	**(2 791)**	**5.3%**	**284.5%**
Capital assets	(59 078)	(10 731)	18.2%	(10 731)	18.2%	(2 791)	5.3%	284.5%
Net Cash from/(used) Investing Activities	**(59 078)**	**(10 731)**	**18.2%**	**(10 731)**	**18.2%**	**(2 791)**	**5.3%**	**284.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(11)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(11)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(11)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**7 625**	**55 797**	**731.8%**	**55 797**	**731.8%**	**48 515**	**68.1%**	**15.0%**
Cash/cash equivalents at the year begin:	3 767	5 033	133.6%	5 033	133.6%	6 264	166.3%	(19.6%)
Cash/cash equivalents at the year end:	**11 392**	**60 667**	**532.5%**	**60 667**	**532.5%**	**54 120**	**72.2%**	**12.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 247	2.6%	2 972	1.5%	2 850	1.4%	187 007	94.4%	198 076	21.5%	0	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 616	47.2%	1 625	5.3%	854	2.8%	13 858	44.8%	30 953	3.4%	10	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 577	4.4%	9 621	3.1%	7 931	2.6%	279 679	90.0%	310 808	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 065	5.6%	534	2.8%	367	1.9%	17 117	89.7%	19 082	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 095	5.1%	571	2.6%	473	2.2%	19 532	90.1%	21 672	2.3%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 526	2.4%	5 439	2.3%	5 353	2.3%	218 400	93.0%	234 717	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	1	-	107 668	100.0%	107 673	11.7%	-	-	-	-
Total By Income Source	**41 128**	**4.5%**	**20 764**	**2.2%**	**17 828**	**1.9%**	**843 261**	**91.4%**	**922 982**	**100.0%**	**11**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 374	38.3%	1 333	4.1%	1 020	3.2%	17 560	54.4%	32 287	3.5%	6	-	-	-
Commercial	13 458	8.0%	6 683	4.0%	4 557	2.7%	142 534	85.2%	167 231	18.1%	-	-	-	-
Households	15 297	2.1%	12 749	1.8%	12 251	1.7%	683 167	94.4%	723 464	78.4%	5	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**41 128**	**4.5%**	**20 764**	**2.2%**	**17 828**	**1.9%**	**843 261**	**91.4%**	**922 982**	**100.0%**	**11**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	89 137	12.1%	6 223	.8%	-	-	641 870	87.1%	737 230	63.9%
Bulk Water	-	-	3 288	2.4%	-	-	132 154	97.6%	135 442	11.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 821	9.5%	6 892	2.4%	-	-	248 158	88.0%	281 871	24.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**115 958**	**10.0%**	**16 403**	**1.4%**	**-**	**-**	**1 022 182**	**88.5%**	**1 154 543**	**100.0%**

Contact Details

Municipal Manager	Ms Tswaledi MacDonald Mashabela	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**4 709 690**	**1 124 693**	**23.9%**	**1 124 693**	**23.9%**	**980 603**	**24.5%**	**14.7%**
Exchange Revenue								
Service charges - Electricity	1 792 979	396 963	22.1%	396 963	22.1%	318 046	24.0%	24.8%
Service charges - Water	552 380	103 593	18.8%	103 593	18.8%	108 872	19.3%	(4.8%)
Service charges - Waste Water Management	164 245	37 373	22.8%	37 373	22.8%	36 939	22.4%	1.2%
Service charges - Waste Management	226 015	40 374	17.9%	40 374	17.9%	34 878	23.3%	15.8%
Sale of Goods and Rendering of Services	19 087	3 923	20.6%	3 923	20.6%	4 150	22.7%	(5.5%)
Agency services	2 961	709	23.9%	709	23.9%	705	1.5%	.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	307 020	76 268	24.8%	76 268	24.8%	71 784	26.5%	6.2%
Interest earned from Current and Non Current Assets	4 145	2 334	56.3%	2 334	56.3%	329	25.1%	610.2%
Dividends	200	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 000	4 279	22.5%	4 279	22.5%	3 884	22.1%	10.2%
Licence and permits	432	52	12.1%	52	12.1%	69	14.7%	(24.5%)
Operational Revenue	67 415	3 425	5.1%	3 425	5.1%	7 172	18.3%	(52.2%)
Non-Exchange Revenue								
Property rates	874 676	185 810	21.2%	185 810	21.2%	176 903	21.9%	5.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	29 353	7 324	25.0%	7 324	25.0%	6 006	22.6%	21.9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	584 869	245 110	41.9%	245 110	41.9%	195 527	38.5%	25.4%
Interest	66 484	17 155	25.8%	17 155	25.8%	15 339	27.5%	11.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	(1 572)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**4 909 490**	**859 594**	**17.5%**	**859 594**	**17.5%**	**1 386 261**	**33.0%**	**(38.0%)**
Employee related costs	1 063 989	258 550	24.3%	258 550	24.3%	251 921	24.3%	2.6%
Remuneration of councillors	34 141	7 723	22.6%	7 723	22.6%	5 640	17.4%	36.9%
Bulk purchases - electricity	1 650 385	273 088	16.5%	273 088	16.5%	425 847	36.8%	(35.9%)
Inventory consumed	206 690	33 752	16.3%	33 752	16.3%	16 993	11.5%	98.6%
Debt impairment	722 059	120 343	16.7%	120 343	16.7%	523 870	77.6%	(77.0%)
Depreciation and amortisation	297 385	-	-	-	-	-	-	-
Interest	99 331	58 121	58.5%	58 121	58.5%	94 622	42.5%	(38.6%)
Contracted services	455 941	67 544	14.8%	67 544	14.8%	49 173	13.5%	37.4%
Transfers and subsidies	5 900	-	-	-	-	41	1.0%	(100.0%)
Irrecoverable debts written off	156 949	-	-	-	-	-	-	-
Operational costs	216 719	40 472	18.7%	40 472	18.7%	18 154	8.4%	122.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(199 800)**	**265 099**		**265 099**		**(405 657)**		
Transfers and subsidies - capital (monetary allocations)	216 069	47 192	21.8%	47 192	21.8%	1 000	.5%	4 619.2%
Transfers and subsidies - capital (in-kind)	7 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 268**	**312 292**		**312 292**		**(404 657)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**23 268**	**312 292**		**312 292**		**(404 657)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 268**	**312 292**		**312 292**		**(404 657)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 268**	**312 292**		**312 292**		**(404 657)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**241 269**	**40 340**	**16.7%**	**40 340**	**16.7%**	**18 332**	**8.3%**	**120.0%**
National Government	216 069	40 340	18.7%	40 340	18.7%	17 335	8.6%	132.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	7 000	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen		-	-	-	-	-	-	-
Transfers recognised - capital	**223 069**	**40 340**	**18.1%**	**40 340**	**18.1%**	**17 335**	**8.2%**	**132.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	18 200	-	-	-	-	997	10.0%	(100.0%)
Capital Expenditure Functional	**241 269**	**40 340**	**16.7%**	**40 340**	**16.7%**	**18 332**	**8.3%**	**120.0%**
Municipal governance and administration	**6 700**	**-**	**-**	**-**	**-**	**2**	**.2%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 700	-	-	-	-	2	.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**5 664**	**-**	**-**	**-**	**-**	**2 577**	**46.8%**	**(100.0%)**
Community and Social Services	2 000	-	-	-	-	2 540	84.7%	(100.0%)
Sport And Recreation	3 664	-	-	-	-	37	1.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 500**	**-**	**-**	**-**	**-**	**638**	**3.0%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	12 000	-	-	-	-	638	5.5%	(100.0%)
Environmental Protection	500	-	-	-	-	-	-	-
Trading Services	**216 404**	**40 340**	**18.6%**	**40 340**	**18.6%**	**15 116**	**7.8%**	**166.9%**
Energy sources	69 404	4 630	6.7%	4 630	6.7%	996	1.8%	365.0%
Water Management	64 000	18 005	28.1%	18 005	28.1%	9 290	30.5%	93.8%
Waste Water Management	82 000	16 864	20.6%	16 864	20.6%	4 831	4.6%	249.1%
Waste Management	1 000	840	84.0%	840	84.0%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38 789	2.1%	26 964	1.5%	21 763	1.2%	1 752 037	95.2%	1 839 553	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	110 901	7.7%	62 585	4.4%	84 518	5.9%	1 174 776	82.0%	1 432 780	18.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	55 607	5.4%	29 186	2.8%	64 070	6.2%	881 348	85.6%	1 030 211	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 254	2.0%	9 326	1.4%	7 783	1.2%	624 951	95.4%	655 314	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 741	2.8%	10 057	2.1%	9 344	1.9%	450 818	93.2%	483 960	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 839	100.0%	1 839	-	-	-	-	-
Interest on Arrear Debtor Accounts	32 758	4.5%	32 104	4.4%	63 406	8.7%	604 239	82.5%	732 507	9.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	345	-	185	-	554	-	1 671 665	99.9%	1 672 749	21.3%	-	-	-	-
Total By Income Source	**265 394**	**3.4%**	**170 407**	**2.2%**	**251 439**	**3.2%**	**7 161 673**	**91.2%**	**7 848 913**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 678	7.3%	7 295	5.5%	5 651	4.3%	109 098	82.8%	131 722	1.7%	-	-	-	-
Commercial	167 602	2.6%	126 488	2.0%	220 322	3.4%	5 951 845	92.0%	6 466 257	82.4%	-	-	-	-
Households	88 115	7.0%	36 624	2.9%	25 465	2.0%	1 100 730	88.0%	1 250 934	15.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**265 394**	**3.4%**	**170 407**	**2.2%**	**251 439**	**3.2%**	**7 161 673**	**91.2%**	**7 848 913**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	305 514	7.0%	2 124	-	4 031 776	92.9%	4 339 414	61.2%
Bulk Water	-	-	-	-	-	-	70 635	100.0%	70 635	1.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 417	1.4%	8 817	.3%	6 730	.3%	2 626 003	98.0%	2 679 967	37.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**38 417**	**.5%**	**314 331**	**4.4%**	**8 854**	**.1%**	**6 728 414**	**94.9%**	**7 090 015**	**100.0%**

Contact Details

Municipal Manager	Mr Humphry Sizwe Mayisela	013 690 6208
Financial Manager	Ms Veronica Ndhlovu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**234 741**	**22 558**	**9.6%**	**22 558**	**9.6%**	**86 203**	**13.4%**	**(73.8%)**
National Government	205 584	11 721	5.7%	11 721	5.7%	17 293	6.5%	(32.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**205 584**	**11 721**	**5.7%**	**11 721**	**5.7%**	**17 293**	**6.5%**	**(32.2%)**
Borrowing	-	7 482	-	7 482	-	32 315	16.9%	(76.8%)
Internally generated funds	29 156	3 355	11.5%	3 355	11.5%	36 595	19.8%	(90.8%)
Capital Expenditure Functional	**234 741**	**22 558**	**9.6%**	**22 558**	**9.6%**	**86 203**	**13.4%**	**(73.8%)**
Municipal governance and administration	**-**	**2 672**	**-**	**2 672**	**-**	**2 697**	**6.2%**	**(.9%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	2 672	-	2 672	-	2 697	6.2%	(.9%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 200**	**-**	**-**	**-**	**-**	**1 749**	**7.5%**	**(100.0%)**
Community and Social Services	8 000	-	-	-	-	-	-	-
Sport And Recreation	2 200	-	-	-	-	1 749	51.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 231**	**762**	**2.2%**	**762**	**2.2%**	**2 273**	**3.4%**	**(66.5%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	34 231	762	2.2%	762	2.2%	2 273	3.4%	(66.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**190 309**	**19 124**	**10.0%**	**19 124**	**10.0%**	**79 484**	**15.6%**	**(75.9%)**
Energy sources	57 206	241	.4%	241	.4%	42 203	43.6%	(99.4%)
Water Management	118 952	18 441	15.5%	18 441	15.5%	32 010	9.1%	(42.4%)
Waste Water Management	14 152	-	-	-	-	4 341	9.5%	(100.0%)
Waste Management	-	442	-	442	-	931	6.3%	(52.5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 699	20.0%	3 416	7.0%	2 451	5.0%	33 042	68.0%	48 608	11.8%	5	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 264	45.5%	6 148	7.5%	3 074	3.8%	35 372	43.2%	81 858	19.8%	2	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 957	25.2%	9 082	7.0%	5 972	4.6%	82 579	63.2%	130 590	31.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 516	21.9%	2 279	6.7%	1 695	4.9%	22 765	66.5%	34 255	8.3%	6	-	-	-
Receivables from Exchange Transactions - Waste Management	8 525	22.7%	2 537	6.8%	1 836	4.9%	24 640	65.6%	37 537	9.1%	23	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	36	100.0%	36	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 776	5.5%	1 665	5.2%	1 543	4.8%	27 026	84.4%	32 010	7.8%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 797	10.0%	1 905	4.0%	1 232	2.6%	40 133	83.5%	48 067	11.6%	3	-	-	-
Total By Income Source	**102 534**	**24.8%**	**27 033**	**6.5%**	**17 801**	**4.3%**	**265 592**	**64.3%**	**412 959**	**100.0%**	**39**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 333	32.9%	3 004	18.5%	2 265	14.0%	5 607	34.6%	16 210	3.9%	-	-	-	-
Commercial	56 247	28.0%	12 795	6.4%	6 084	3.0%	125 957	62.6%	201 083	48.7%	15	-	-	-
Households	40 954	20.9%	11 233	5.7%	9 452	4.8%	134 028	68.5%	195 667	47.4%	24	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**102 534**	**24.8%**	**27 033**	**6.5%**	**17 801**	**4.3%**	**265 592**	**64.3%**	**412 959**	**100.0%**	**39**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	71	100.0%	71	.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 932	33.0%	34	.4%	-	-	5 924	66.6%	8 890	99.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 932**	**32.7%**	**34**	**.4%**	**-**	**-**	**5 995**	**66.9%**	**8 961**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget	2023/24 First Quarter		2023/24 Year to Date		2022/23 First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**357 859**	**104 752**	**29.3%**	**104 752**	**29.3%**	**92 453**	**29.3%**	**13.3%**
Exchange Revenue								
Service charges - Electricity	88 791	18 683	21.0%	18 683	21.0%	11 162	11.8%	67.4%
Service charges - Water	20 134	5 373	26.7%	5 373	26.7%	4 914	24.3%	9.3%
Service charges - Waste Water Management	14 926	3 644	24.4%	3 644	24.4%	3 536	27.0%	3.0%
Service charges - Waste Management	12 030	2 849	23.7%	2 849	23.7%	2 785	24.4%	2.3%
Sale of Goods and Rendering of Services	3 234	186	5.8%	186	5.8%	126	11.3%	48.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 610	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 727	662	38.3%	662	38.3%	413	12.9%	60.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	46	12	25.4%	12	25.4%	11	-	7.0%
Rental from Fixed Assets	15 664	3 943	25.2%	3 943	25.2%	210	89.2%	1 781.4%
Licence and permits	15	-	-	-	-	-	-	-
Operational Revenue	1 603	(420)	(26.2%)	(420)	(26.2%)	325	10.4%	(229.1%)
Non-Exchange Revenue								
Property rates	77 476	32 060	41.4%	32 060	41.4%	37 809	54.5%	(15.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 195	78	.5%	78	.5%	(20)	(.2%)	(486.6%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	94 407	37 683	39.9%	37 683	39.9%	31 183	36.3%	20.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	1	-	1	-	0	-	582.4%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**520 875**	**70 795**	**13.6%**	**70 795**	**13.6%**	**67 586**	**17.6%**	**4.7%**
Employee related costs	127 880	22 298	17.4%	22 298	17.4%	29 825	24.6%	(25.2%)
Remuneration of councillors	8 611	1 233	14.3%	1 233	14.3%	86	1.0%	1 339.1%
Bulk purchases - electricity	94 147	25 407	27.0%	25 407	27.0%	25 645	33.7%	(.9%)
Inventory consumed	31 896	3 646	11.4%	3 646	11.4%	3 770	12.7%	(3.3%)
Debt impairment	51 095	-	-	-	-	-	-	-
Depreciation and amortisation	121 937	-	-	-	-	-	-	-
Interest	10 000	6 274	62.7%	6 274	62.7%	3 605	90.1%	74.0%
Contracted services	44 902	6 887	15.3%	6 887	15.3%	2 868	13.8%	140.1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	30 407	5 051	16.6%	5 051	16.6%	1 787	7.5%	182.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(163 016)**	**33 957**		**33 957**		**24 868**		
Transfers and subsidies - capital (monetary allocations)	49 786	4 145	8.3%	4 145	8.3%	4 766	8.9%	(13.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(113 230)**	**38 102**		**38 102**		**29 634**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(113 230)**	**38 102**		**38 102**		**29 634**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(113 230)**	**38 102**		**38 102**		**29 634**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(113 230)**	**38 102**		**38 102**		**29 634**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget	2023/24 First Quarter		2023/24 Year to Date		2022/23 First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**58 091**	**3 773**	**6.5%**	**3 773**	**6.5%**	**7 690**	**10.7%**	**(50.9%)**
National Government	49 786	3 711	7.5%	3 711	7.5%	6 967	13.1%	(46.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**49 786**	**3 711**	**7.5%**	**3 711**	**7.5%**	**6 967**	**13.1%**	**(46.7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 305	62	.7%	62	.7%	723	3.9%	(91.4%)
Capital Expenditure Functional	**58 091**	**3 773**	**6.5%**	**3 773**	**6.5%**	**7 844**	**10.9%**	**(51.9%)**
Municipal governance and administration	**4 425**	**62**	**1.4%**	**62**	**1.4%**	**230**	**5.1%**	**(73.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 425	62	1.4%	62	1.4%	230	5.1%	(73.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1 300	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 780**	**-**	**-**	**-**	**-**	**326**	**1.8%**	**(100.0%)**
Planning and Development	-	-	-	-	-	14	.3%	(100.0%)
Road Transport	11 780	-	-	-	-	312	2.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**40 586**	**3 711**	**9.1%**	**3 711**	**9.1%**	**7 288**	**15.3%**	**(49.1%)**
Energy sources	3 735	-	-	-	-	5 718	29.9%	(100.0%)
Water Management	5 751	-	-	-	-	165	1.7%	(100.0%)
Waste Water Management	31 100	3 711	11.9%	3 711	11.9%	1 405	8.2%	164.1%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24 Budget	2023/24 First Quarter	2023/24 Year to Date	2022/23 First Quarter	Q1 of 2022/23 to Q1 of 2023/24

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**405 515**	**95 997**	**23.7%**	**95 997**	**23.7%**	**89 604**	**24.9%**	**7.1%**
Property rates	**61 981**	**10 163**	**16.4%**	**10 163**	**16.4%**	**12 167**	**18.2%**	**(16.5%)**
Service charges	125 011	19 465	15.6%	19 465	15.6%	19 885	15.4%	(2.1%)
Other revenue	**72 603**	**(1 779)**	**(2.4%)**	**(1 779)**	**(2.4%)**	**4 461**	**19.7%**	**(139.9%)**
Transfers and Subsidies - Operational	94 407	40 103	42.5%	40 103	42.5%	34 563	40.2%	16.0%
Transfers and Subsidies - Capital	49 786	27 987	56.2%	27 987	56.2%	18 500	34.7%	51.3%
Interest	1 727	58	3.3%	58	3.3%	29	.9%	100.0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(373 484)**	**(32 711)**	**8.8%**	**(32 711)**	**8.8%**	**(27 533)**	**9.7%**	**18.8%**
Suppliers and employees	(363 484)	(32 711)	9.0%	(32 711)	9.0%	(27 533)	9.8%	18.8%
Finance charges	(10 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**32 030**	**63 285**	**197.6%**	**63 285**	**197.6%**	**62 071**	**82.4%**	**2.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(66 805)**	**(7 883)**	**11.8%**	**(7 883)**	**11.8%**	**(24 010)**	**35.4%**	**(67.2%)**
Capital assets	(66 805)	(7 883)	11.8%	(7 883)	11.8%	(24 010)	35.4%	(67.2%)
Net Cash from/(used) Investing Activities	**(66 805)**	**(7 883)**	**11.8%**	**(7 883)**	**11.8%**	**(24 010)**	**35.4%**	**(67.2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**(2)**	**-**	**(2)**	**-**	**(11)**	**-**	**(80.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(2)	-	(2)	-	(11)	-	(80.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(2)**	**-**	**(2)**	**-**	**(11)**	**-**	**(80.0%)**
Net Increase/(Decrease) in cash held	**(34 774)**	**55 401**	**(159.3%)**	**55 401**	**(159.3%)**	**38 050**	**503.9%**	**45.6%**
Cash/cash equivalents at the year begin:	22 126	7 518	34.0%	7 518	34.0%	22 126	28.1%	(66.0%)
Cash/cash equivalents at the year end:	**(12 648)**	**62 919**	**(497.5%)**	**62 919**	**(497.5%)**	**60 176**	**69.8%**	**4.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 793	3.1%	3 651	6.2%	1 286	2.2%	51 936	88.5%	58 665	10.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 850	2.0%	92 885	49.2%	2 458	1.3%	89 561	47.4%	188 754	33.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 541	2.8%	63 031	31.5%	13 559	6.8%	117 724	58.9%	199 855	35.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 324	4.0%	2 419	7.4%	767	2.3%	28 207	86.2%	32 718	5.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 018	3.0%	2 273	6.7%	725	2.1%	29 845	88.1%	33 860	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.4%	0	.4%	0	.4%	103	98.7%	105	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 322	3.2%	1 244	3.0%	1 300	3.2%	37 317	90.6%	41 183	7.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	.1%	2 841	43.9%	3	-	3 622	56.0%	6 472	1.2%	-	-	-	-
Total By Income Source	**14 854**	**2.6%**	**168 345**	**30.0%**	**20 098**	**3.6%**	**358 315**	**63.8%**	**561 612**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 231	2.3%	31 817	23.0%	10 901	7.9%	92 501	66.8%	138 449	24.7%	-	-	-	-
Commercial	3 186	3.7%	32 909	38.2%	2 046	2.4%	48 099	55.8%	86 241	15.4%	-	-	-	-
Households	8 437	2.5%	103 619	30.8%	7 151	2.1%	217 715	64.6%	336 922	60.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**14 854**	**2.6%**	**168 345**	**30.0%**	**20 098**	**3.6%**	**358 315**	**63.8%**	**561 612**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 223	29.7%	8 824	31.9%	10 624	38.4%	-	-	27 670	11.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 385	3.5%	8 150	3.8%	5 576	2.6%	192 571	90.1%	213 682	88.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**15 608**	**6.5%**	**16 974**	**7.0%**	**16 199**	**6.7%**	**192 571**	**79.8%**	**241 353**	**100.0%**

Contact Details

Municipal Manager	Ms S Tseka (Acting)	013 253 7628
Financial Manager	Mr A M Tshesane	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**894 128**	**343 719**	**38.4%**	**343 719**	**38.4%**	**304 505**	**37.7%**	**12.9%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	96 228	25 914	26.9%	25 914	26.9%	34 365	41.8%	(24.6%)
Service charges - Waste Water Management	2 355	470	20.0%	470	20.0%	572	30.0%	(17.8%)
Service charges - Waste Management	39 997	9 940	24.9%	9 940	24.9%	9 322	24.4%	6.6%
Sale of Goods and Rendering of Services	980	57	5.8%	57	5.8%	192	57.1%	(70.5%)
Agency services	12 526	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	88 763	52 956	59.7%	52 956	59.7%	20 703	30.0%	155.8%
Interest earned from Current and Non Current Assets	8 625	4 383	50.8%	4 383	50.8%	2 038	38.4%	115.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 056	318	30.1%	318	30.1%	314	34.0%	1.5%
Licence and permits	4	0	8.8%	0	8.8%	2	225.7%	(74.9%)
Operational Revenue	1 400	251	17.9%	251	17.9%	346	160.5%	(27.5%)
Non-Exchange Revenue								
Property rates	61 555	15 108	24.5%	15 108	24.5%	14 565	24.9%	3.7%
Surcharges and Taxes	-	-	-	-	-	20 214	-	(100.0%)
Fines, penalties and forfeits	2 588	39	1.5%	39	1.5%	19	.1%	101.8%
Licences or permits	196	111	56.8%	111	56.8%	62	45.9%	78.7%
Transfer and subsidies - Operational	577 854	234 171	40.5%	234 171	40.5%	201 793	38.3%	16.0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 004 035**	**145 783**	**14.5%**	**145 783**	**14.5%**	**127 090**	**13.7%**	**14.7%**
Employee related costs	195 660	43 940	22.5%	43 940	22.5%	40 259	22.7%	9.1%
Remuneration of councillors	29 258	6 435	22.0%	6 435	22.0%	6 861	25.0%	(6.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	176 089	16 645	9.5%	16 645	9.5%	26 854	16.5%	(38.0%)
Debt impairment	242 880	-	-	-	-	-	-	-
Depreciation and amortisation	88 821	18 033	20.3%	18 033	20.3%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	154 343	38 971	25.2%	38 971	25.2%	27 721	21.9%	40.6%
Transfers and subsidies	200	-	-	-	-	-	-	-
Irrecoverable debts written off	3 005	565	18.8%	565	18.8%	482	16.1%	17.2%
Operational costs	113 779	21 195	18.6%	21 195	18.6%	24 912	28.7%	(14.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(109 908)**	**197 936**		**197 936**		**177 415**		
Transfers and subsidies - capital (monetary allocations)	252 969	41 486	16.4%	41 486	16.4%	21 870	12.5%	89.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**143 062**	**239 421**		**239 421**		**199 284**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**143 062**	**239 421**		**239 421**		**199 284**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**143 062**	**239 421**		**239 421**		**199 284**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**143 062**	**239 421**		**239 421**		**199 284**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**274 269**	**53 583**	**19.5%**	**53 583**	**19.5%**	**33 757**	**16.6%**	**58.7%**
National Government	252 969	53 583	21.2%	53 583	21.2%	33 423	19.0%	60.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**252 969**	**53 583**	**21.2%**	**53 583**	**21.2%**	**33 423**	**19.0%**	**60.3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	21 300	-	-	-	-	335	1.2%	(100.0%)
Capital Expenditure Functional	**274 269**	**53 583**	**19.5%**	**53 583**	**19.5%**	**33 757**	**16.6%**	**58.7%**
Municipal governance and administration	**1 750**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 750	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**9 500**	**3 478**	**36.6%**	**3 478**	**36.6%**	**-**	**-**	**(100.0%)**
Community and Social Services	5 500	-	-	-	-	-	-	-
Sport And Recreation	4 000	3 478	87.0%	3 478	87.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43 021**	**20 677**	**48.1%**	**20 677**	**48.1%**	**7 762**	**17.6%**	**166.4%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	43 021	20 677	48.1%	20 677	48.1%	7 762	17.6%	166.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**219 998**	**29 427**	**13.4%**	**29 427**	**13.4%**	**25 995**	**17.7%**	**13.2%**
Energy sources	30 700	8 383	27.3%	8 383	27.3%	-	-	(100.0%)
Water Management	140 041	19 797	14.1%	19 797	14.1%	25 995	25.3%	(23.8%)
Waste Water Management	43 776	1 247	2.8%	1 247	2.8%	-	-	(100.0%)
Waste Management	5 481	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**945 881**	**318 234**	**33.6%**	**318 234**	**33.6%**	**224 500**	**26.6%**	**41.8%**
Property rates	**12 914**	**8 514**	**65.9%**	**8 514**	**65.9%**	**3 557**	**11.5%**	**139.4%**
Service charges	57 172	2 479	4.3%	2 479	4.3%	1 931	42.9%	28.4%
Other revenue	**36 347**	**31 806**	**87.5%**	**31 806**	**87.5%**	**21 156**	**20.9%**	**50.3%**
Transfers and Subsidies - Operational	577 854	229 726	39.8%	229 726	39.8%	197 856	37.6%	16.1%
Transfers and Subsidies - Capital	252 969	45 709	18.1%	45 709	18.1%	-	-	(100.0%)
Interest	8 625	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(669 329)**	**(76 526)**	**11.4%**	**(76 526)**	**11.4%**	**(31 260)**	**5.4%**	**144.8%**
Suppliers and employees	(669 129)	(76 526)	11.4%	(76 526)	11.4%	(31 260)	5.4%	144.8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(200)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**276 552**	**241 708**	**87.4%**	**241 708**	**87.4%**	**193 240**	**74.4%**	**25.1%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(274 269)**	**(59 053)**	**21.5%**	**(59 053)**	**21.5%**	**(40 697)**	**20.3%**	**45.1%**
Capital assets	(274 269)	(59 053)	21.5%	(59 053)	21.5%	(40 697)	20.3%	45.1%
Net Cash from/(used) Investing Activities	**(274 269)**	**(59 053)**	**21.5%**	**(59 053)**	**21.5%**	**(40 697)**	**20.3%**	**45.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 283**	**182 654**	**8 001.6%**	**182 654**	**8 001.6%**	**152 543**	**255.9%**	**19.7%**
Cash/cash equivalents at the year begin:	132 258	185 401	140.2%	185 401	140.2%	132 195	893.4%	40.2%
Cash/cash equivalents at the year end:	**134 540**	**368 050**	**273.6%**	**368 050**	**273.6%**	**284 801**	**382.8%**	**29.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 802	1.2%	9 802	1.2%	9 294	1.1%	791 623	96.5%	820 521	41.5%	1 282	.2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	164	100.0%	164	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 851	1.7%	3 895	1.3%	3 857	1.3%	281 345	95.7%	293 948	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	174	1.0%	179	1.1%	153	.9%	16 162	97.0%	16 667	.8%	24	.1%	-	-
Receivables from Exchange Transactions - Waste Management	3 785	1.1%	3 784	1.1%	3 759	1.0%	348 812	96.9%	360 140	18.2%	494	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 355	1.9%	35 761	7.4%	7 852	1.6%	432 016	89.1%	484 984	24.5%	7	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	102	100.0%	102	-	7	7.3%	-	-
Total By Income Source	**27 966**	**1.4%**	**53 421**	**2.7%**	**24 914**	**1.3%**	**1 870 225**	**94.6%**	**1 976 525**	**100.0%**	**1 814**	**.1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 148	2.0%	3 815	1.8%	3 577	1.7%	197 922	94.5%	209 462	10.6%	167	.1%	-	-
Commercial	2 718	2.6%	2 976	2.9%	1 730	1.7%	96 150	92.8%	103 574	5.2%	137	.1%	-	-
Households	21 101	1.3%	46 631	2.8%	19 606	1.2%	1 576 153	94.7%	1 663 490	84.2%	1 510	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**27 966**	**1.4%**	**53 421**	**2.7%**	**24 914**	**1.3%**	**1 870 225**	**94.6%**	**1 976 525**	**100.0%**	**1 814**	**.1%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 176	88.6%	579	9.9%	-	-	89	1.5%	5 844	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 176**	**88.6%**	**579**	**9.9%**	**-**	**-**	**89**	**1.5%**	**5 844**	**100.0%**

Contact Details

Municipal Manager	Mr DJD Mahlangu	013 986 9115
Financial Manager	Mrs G J Mahlangu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**717 377**	**252 935**	**35.3%**	**252 935**	**35.3%**	**234 007**	**35.8%**	**8.1%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	85 333	9 967	11.7%	9 967	11.7%	22 090	26.9%	(54.9%)
Service charges - Waste Water Management	8 368	2 771	33.1%	2 771	33.1%	1 952	24.4%	42.0%
Service charges - Waste Management	4 705	1 429	30.4%	1 429	30.4%	1 373	30.5%	4.1%
Sale of Goods and Rendering of Services	721	71	9.8%	71	9.8%	187	243.1%	(62.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 517	15 571	27.6%	15 571	27.6%	13 229	31.5%	17.7%
Interest earned from Current and Non Current Assets	1 752	3 059	174.6%	3 059	174.6%	615	24.6%	397.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	309	79	25.7%	79	25.7%	63	37.3%	25.3%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	13 308	535	4.0%	535	4.0%	972	30.4%	(45.0%)
Non-Exchange Revenue								
Property rates	40 250	14 993	37.2%	14 993	37.2%	11 970	29.9%	25.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	241	32	13.2%	32	13.2%	7	1.6%	351.0%
Licences or permits	7 057	448	6.3%	448	6.3%	1 324	29.2%	(66.2%)
Transfer and subsidies - Operational	498 816	203 980	40.9%	203 980	40.9%	180 226	38.6%	13.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**698 776**	**168 081**	**24.1%**	**168 081**	**24.1%**	**115 157**	**16.9%**	**46.0%**
Employee related costs	240 661	73 914	30.7%	73 914	30.7%	54 558	25.0%	35.5%
Remuneration of councillors	28 224	9 160	32.5%	9 160	32.5%	6 754	25.1%	35.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	15 800	2 320	14.7%	2 320	14.7%	1 008	5.4%	130.3%
Debt impairment	77 500	-	-	-	-	-	-	-
Depreciation and amortisation	61 320	-	-	-	-	-	-	-
Interest	3 200	59	1.9%	59	1.9%	-	-	(100.0%)
Contracted services	165 385	51 373	31.1%	51 373	31.1%	28 651	18.0%	79.3%
Transfers and subsidies	8 450	1 355	16.0%	1 355	16.0%	494	5.8%	174.6%
Irrecoverable debts written off	-	40	-	40	-	101	-	(60.6%)
Operational costs	98 237	29 859	30.4%	29 859	30.4%	23 592	22.0%	26.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**18 600**	**84 854**		**84 854**		**118 851**		
Transfers and subsidies - capital (monetary allocations)	157 099	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**175 699**	**84 854**		**84 854**		**118 851**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**175 699**	**84 854**		**84 854**		**118 851**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**175 699**	**84 854**		**84 854**		**118 851**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**175 699**	**84 854**		**84 854**		**118 851**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**160 610**	**13 189**	**8.2%**	**13 189**	**8.2%**	**14 701**	**9.3%**	**(10.3%)**
National Government	149 610	13 189	8.8%	13 189	8.8%	10 017	6.9%	31.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**149 610**	**13 189**	**8.8%**	**13 189**	**8.8%**	**10 017**	**6.9%**	**31.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	11 000	-	-	-	-	4 684	37.2%	(100.0%)
Capital Expenditure Functional	**160 610**	**13 189**	**8.2%**	**13 189**	**8.2%**	**14 701**	**9.3%**	**(10.3%)**
Municipal governance and administration	**10 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	10 000	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 000**	**-**	**-**	**-**	**-**	**482**	**4.2%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	482	4.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1 000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**54 000**	**2 543**	**4.7%**	**2 543**	**4.7%**	**4 677**	**4.7%**	**(45.6%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	54 000	2 543	4.7%	2 543	4.7%	4 677	4.7%	(45.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**95 610**	**10 645**	**11.1%**	**10 645**	**11.1%**	**9 541**	**25.5%**	**11.6%**
Energy sources	6 880	-	-	-	-	-	-	-
Water Management	35 490	8 608	24.3%	8 608	24.3%	5 918	-	45.5%
Waste Water Management	53 240	2 038	3.8%	2 038	3.8%	3 623	9.7%	(43.8%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**775 204**	**346 801**	**44.7%**	**346 801**	**44.7%**	**274 840**	**38.7%**	**26.2%**
Property rates	**17 684**	**5 815**	**32.9%**	**5 815**	**32.9%**	**11 518**	**25.0%**	**(49.5%)**
Service charges	75 655	1 278	1.7%	1 278	1.7%	2 434	5.8%	(47.5%)
Other revenue	**30 607**	**132 766**	**433.8%**	**132 766**	**433.8%**	**80 880**	**776.1%**	**64.2%**
Transfers and Subsidies - Operational	494 159	204 879	41.5%	204 879	41.5%	180 008	39.3%	13.8%
Transfers and Subsidies - Capital	157 099	1 100	.7%	1 100	.7%	-	-	(100.0%)
Interest	-	963	-	963	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(605 392)**	**(52 715)**	**8.7%**	**(52 715)**	**8.7%**	**(36 770)**	**5.9%**	**43.4%**
Suppliers and employees	(605 392)	(52 715)	8.7%	(52 715)	8.7%	(36 710)	6.0%	43.6%
Finance charges	-	-	-	-	-	(60)	2.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**169 812**	**294 085**	**173.2%**	**294 085**	**173.2%**	**238 070**	**261.9%**	**23.5%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(160 610)**	**(17 530)**	**10.9%**	**(17 530)**	**10.9%**	**(16 300)**	**10.0%**	**7.5%**
Capital assets	(160 610)	(17 530)	10.9%	(17 530)	10.9%	(16 300)	10.0%	7.5%
Net Cash from/(used) Investing Activities	**(160 610)**	**(17 530)**	**10.9%**	**(17 530)**	**10.9%**	**(16 300)**	**10.0%**	**7.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**9 202**	**276 555**	**3 005.4%**	**276 555**	**3 005.4%**	**221 770**	**(308.5%)**	**24.7%**
Cash/cash equivalents at the year begin:	51 701	7 645	14.8%	7 645	14.8%	6 789	4.8%	12.6%
Cash/cash equivalents at the year end:	**60 903**	**284 270**	**466.8%**	**284 270**	**466.8%**	**225 103**	**322.2%**	**26.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 416	.7%	4 121	1.2%	3 530	1.0%	343 398	97.2%	353 465	50.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 546	3.1%	3 486	3.0%	3 254	2.8%	104 462	91.0%	114 749	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 007	3.2%	1 005	3.2%	982	3.1%	28 233	90.4%	31 227	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	552	1.8%	547	1.8%	514	1.7%	28 505	94.6%	30 117	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 491	3.1%	5 389	3.0%	5 125	2.9%	161 570	91.0%	177 574	25.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	308	100.0%	308	-	-	-	-	-
Total By Income Source	**13 012**	**1.8%**	**14 548**	**2.1%**	**13 404**	**1.9%**	**666 476**	**94.2%**	**707 440**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 221	1.4%	6 464	1.8%	5 744	1.6%	344 216	95.2%	361 644	51.1%	-	-	-	-
Commercial	1 674	1.9%	2 014	2.3%	1 643	1.9%	80 789	93.8%	86 120	12.2%	-	-	-	-
Households	6 117	2.4%	6 069	2.3%	6 017	2.3%	241 472	93.0%	259 675	36.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**13 012**	**1.8%**	**14 548**	**2.1%**	**13 404**	**1.9%**	**666 476**	**94.2%**	**707 440**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	658	99.7%	1	.1%	-	-	1	.2%	660	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**658**	**99.7%**	**1**	**.1%**	**-**	**-**	**1**	**.2%**	**660**	**100.0%**

Contact Details

Municipal Manager	Ms Monica Mathari Mathebela	013 973 1101
Financial Manager	Ms Bonisiwe Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**926 129**	**260 639**	**28.1%**	**260 639**	**28.1%**	**154 727**	**25.3%**	**68.5%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-
Agency services	22 500	6 244	27.8%	6 244	27.8%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	23 465	2 789	11.9%	2 789	11.9%	2 129	9.9%	31.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	59	13	22.2%	13	22.2%	12	21.3%	5.9%
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	181	67	37.4%	67	37.4%	357	200.6%	(81.1%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 302	1	.1%	1	.1%	(12)	(1.9%)	(106.3%)
Licences or permits	791	336	42.5%	336	42.5%	347	39.9%	(3.1%)
Transfer and subsidies - Operational	507 766	96 995	19.1%	96 995	19.1%	11 677	5.1%	730.6%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	370 065	154 194	41.7%	154 194	41.7%	140 216	39.0%	10.0%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 044 931**	**230 113**	**22.0%**	**230 113**	**22.0%**	**131 854**	**19.9%**	**74.5%**
Employee related costs	214 886	48 944	22.8%	48 944	22.8%	48 342	23.9%	1.2%
Remuneration of councillors	18 237	3 912	21.4%	3 912	21.4%	5 466	32.9%	(28.4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	5 811	586	10.1%	586	10.1%	588	12.9%	(.4%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 013	5 210	28.9%	5 210	28.9%	4 444	24.3%	17.2%
Interest	182	-	-	-	-	31	14.0%	(100.0%)
Contracted services	80 898	13 258	16.4%	13 258	16.4%	11 400	17.3%	16.3%
Transfers and subsidies	643 253	147 695	23.0%	147 695	23.0%	49 218	16.5%	200.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	63 650	10 509	16.5%	10 509	16.5%	12 363	21.8%	(15.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(118 802)**	**30 527**		**30 527**		**22 873**		
Transfers and subsidies - capital (monetary allocations)	2 341	340	14.5%	340	14.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(116 461)**	**30 867**		**30 867**		**22 873**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(116 461)**	**30 867**		**30 867**		**22 873**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(116 461)**	**30 867**		**30 867**		**22 873**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(116 461)**	**30 867**		**30 867**		**22 873**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**55 195**	**2 220**	**4.0%**	**2 220**	**4.0%**	**984**	**2.5%**	**125.7%**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	55 195	2 220	4.0%	2 220	4.0%	984	2.5%	125.7%
Capital Expenditure Functional	**60 195**	**2 220**	**3.7%**	**2 220**	**3.7%**	**984**	**2.5%**	**125.7%**
Municipal governance and administration	**27 445**	**625**	**2.3%**	**625**	**2.3%**	**45**	**.2%**	**1 286.1%**
Executive and Council	1 900	-	-	-	-	-	-	-
Finance and administration	25 445	625	2.5%	625	2.5%	45	.2%	1 286.1%
Internal audit	100	-	-	-	-	-	-	-
Community and Public Safety	**32 450**	**1 595**	**4.9%**	**1 595**	**4.9%**	**939**	**4.5%**	**69.9%**
Community and Social Services	10 000	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	21 750	1 595	7.3%	1 595	7.3%	939	11.0%	69.9%
Housing	-	-	-	-	-	-	-	-
Health	700	-	-	-	-	-	-	-
Economic and Environmental Services	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	300	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**(835 301)**	**168 199**	**(20.1%)**	**168 199**	**(20.1%)**	**152 312**	**38.7%**	**10.4%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**-**	**530**	**-**	**530**	**-**	**243**	**20.7%**	**118.4%**
Transfers and Subsidies - Operational	(327 960)	167 669	(51.1%)	167 669	(51.1%)	152 069	38.7%	10.3%
Transfers and Subsidies - Capital	(507 341)	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(325 095)**	**(19 217)**	**5.9%**	**(19 217)**	**5.9%**	**(22 315)**	**6.5%**	**(13.9%)**
Suppliers and employees	(325 095)	(19 217)	5.9%	(19 217)	5.9%	(22 315)	6.5%	(13.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(1 160 396)**	**148 983**	**(12.8%)**	**148 983**	**(12.8%)**	**129 997**	**248.3%**	**14.6%**
Cash Flow from Investing Activities								
Receipts	**7 780**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	7 780	-	-	-	-	-	-	-
Payments	**-**	**(2 398)**	**-**	**(2 398)**	**-**	**(987)**	**-**	**143.0%**
Capital assets	-	(2 398)	-	(2 398)	-	(987)	-	143.0%
Net Cash from/(used) Investing Activities	**7 780**	**(2 398)**	**(30.8%)**	**(2 398)**	**(30.8%)**	**(987)**	**1.6%**	**143.0%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 152 616)**	**146 585**	**(12.7%)**	**146 585**	**(12.7%)**	**129 010**	**(1 390.2%)**	**13.6%**
Cash/cash equivalents at the year begin:	444 862	232 265	52.2%	232 265	52.2%	230 584	46.1%	.7%
Cash/cash equivalents at the year end:	**(707 754)**	**378 436**	**(53.5%)**	**378 436**	**(53.5%)**	**359 511**	**73.3%**	**5.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 510	92.4%	-	-	-	-	124	7.6%	1 634	100.0%	-	-	-	-
Total By Income Source	**1 510**	**92.4%**	**-**	**-**	**-**	**-**	**124**	**7.6%**	**1 634**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	1 510	92.4%	-	-	-	-	124	7.6%	1 634	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 510**	**92.4%**	**-**	**-**	**-**	**-**	**124**	**7.6%**	**1 634**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs Alice L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget	2023/24 First Quarter		2023/24 Year to Date		2022/23 First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**754 210**	**206 092**	**27.3%**	**206 092**	**27.3%**	**191 279**	**26.8%**	**7.7%**
Exchange Revenue								
Service charges - Electricity	212 789	52 062	24.5%	52 062	24.5%	50 131	21.3%	3.9%
Service charges - Water	66 543	16 723	25.1%	16 723	25.1%	14 328	24.0%	16.7%
Service charges - Waste Water Management	23 032	5 244	22.8%	5 244	22.8%	4 991	22.7%	5.1%
Service charges - Waste Management	25 374	6 223	24.5%	6 223	24.5%	5 909	22.9%	5.3%
Sale of Goods and Rendering of Services	4 240	238	5.6%	238	5.6%	886	79.4%	(73.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 011	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 000	1 119	22.4%	1 119	22.4%	264	53.7%	323.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 000	564	11.3%	564	11.3%	620	20.5%	(9.1%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	35 760	(812)	(2.3%)	(812)	(2.3%)	4 497	14.8%	(118.1%)
Non-Exchange Revenue								
Property rates	125 000	30 943	24.8%	30 943	24.8%	26 619	22.9%	16.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 500	253	3.4%	253	3.4%	392	31.9%	(35.5%)
Licences or permits	500	25	5.0%	25	5.0%	31	33.5%	(18.1%)
Transfer and subsidies - Operational	212 710	76 330	35.9%	76 330	35.9%	74 334	38.5%	2.7%
Interest	7 989	11 877	148.7%	11 877	148.7%	8 278	103.9%	43.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	9 762	756	7.7%	756	7.7%	-	-	(100.0%)
Gains on disposal of Assets	1 000	-	-	-	-	-	-	-
Other Gains	-	4 548	-	4 548	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**976 686**	**234 860**	**24.0%**	**234 860**	**24.0%**	**221 400**	**25.0%**	**6.1%**
Employee related costs	245 859	57 431	23.4%	57 431	23.4%	55 406	21.7%	3.7%
Remuneration of councillors	12 500	2 873	23.0%	2 873	23.0%	3 217	22.8%	(10.7%)
Bulk purchases - electricity	195 855	70 772	36.1%	70 772	36.1%	56 818	34.4%	24.6%
Inventory consumed	11 450	1 784	15.6%	1 784	15.6%	2 741	33.5%	(34.9%)
Debt impairment	103 500	-	-	-	-	-	-	-
Depreciation and amortisation	80 000	-	-	-	-	14 191	20.1%	(100.0%)
Interest	45 000	27 603	61.3%	27 603	61.3%	15 440	51.5%	78.8%
Contracted services	171 230	31 114	18.2%	31 114	18.2%	29 569	22.2%	5.2%
Transfers and subsidies	1 000	1 000	100.0%	1 000	100.0%	-	-	(100.0%)
Irrecoverable debts written off	11 500	2 506	21.8%	2 506	21.8%	100	-	2 398.8%
Operational costs	98 792	39 778	40.3%	39 778	40.3%	43 918	46.7%	(9.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(222 476)**	**(28 768)**		**(28 768)**		**(30 121)**		
Transfers and subsidies - capital (monetary allocations)	146 241	5 056	3.5%	5 056	3.5%	1 594	1.4%	217.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(76 235)**	**(23 712)**		**(23 712)**		**(28 526)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(76 235)**	**(23 712)**		**(23 712)**		**(28 526)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(76 235)**	**(23 712)**		**(23 712)**		**(28 526)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(76 235)**	**(23 712)**		**(23 712)**		**(28 526)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget	2023/24 First Quarter		2023/24 Year to Date		2022/23 First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**164 616**	**11 324**	**6.9%**	**11 324**	**6.9%**	**2 106**	**1.7%**	**437.8%**
National Government	143 436	9 576	6.7%	9 576	6.7%	688	.6%	1 291.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**143 436**	**9 576**	**6.7%**	**9 576**	**6.7%**	**688**	**.6%**	**1 291.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	21 180	1 748	8.3%	1 748	8.3%	1 418	11.2%	23.3%
Capital Expenditure Functional	**164 616**	**11 324**	**6.9%**	**11 324**	**6.9%**	**2 106**	**1.7%**	**437.8%**
Municipal governance and administration	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	500	-	-	-	-	-	-	-
Finance and administration	4 500	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	500	-	-	-	-	-	-	-
Public Safety	500	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 650**	**3 205**	**19.2%**	**3 205**	**19.2%**	**688**	**38.7%**	**365.8%**
Planning and Development	1 000	-	-	-	-	-	-	-
Road Transport	15 650	3 205	20.5%	3 205	20.5%	688	38.7%	365.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**141 966**	**8 119**	**5.7%**	**8 119**	**5.7%**	**1 418**	**1.2%**	**472.7%**
Energy sources	10 680	4 346	40.7%	4 346	40.7%	1 418	4.9%	206.6%
Water Management	21 534	693	3.2%	693	3.2%	-	-	(100.0%)
Waste Water Management	98 752	3 080	3.1%	3 080	3.1%	-	-	(100.0%)
Waste Management	11 000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**956 173**	**118 378**	**12.4%**	**118 378**	**12.4%**	**116 411**	**14.6%**	**1.7%**
Property rates	**127 112**	**19 944**	**15.7%**	**19 944**	**15.7%**	**19 229**	**12.8%**	**3.7%**
Service charges	367 380	2 190	.6%	2 190	.6%	2 852	.9%	(23.2%)
Other revenue	**97 730**	**6 456**	**6.6%**	**6 456**	**6.6%**	**20 677**	**57.9%**	**(68.8%)**
Transfers and Subsidies - Operational	212 710	86 667	40.7%	86 667	40.7%	73 488	38.1%	17.9%
Transfers and Subsidies - Capital	146 241	2 000	1.4%	2 000	1.4%	-	-	(100.0%)
Interest	5 000	1 121	22.4%	1 121	22.4%	164	33.4%	582.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(783 629)**	**(99 992)**	**12.8%**	**(99 992)**	**12.8%**	**(156 659)**	**22.5%**	**(36.2%)**
Suppliers and employees	(737 629)	(99 992)	13.6%	(99 992)	13.6%	(156 659)	23.5%	(36.2%)
Finance charges	(45 000)	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**172 544**	**18 386**	**10.7%**	**18 386**	**10.7%**	**(40 249)**	**(40.2%)**	**(145.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(164 616)**	**(21 940)**	**13.3%**	**(21 940)**	**13.3%**	**(10 192)**	**8.1%**	**115.3%**
Capital assets	(164 616)	(21 940)	13.3%	(21 940)	13.3%	(10 192)	8.1%	115.3%
Net Cash from/(used) Investing Activities	**(164 616)**	**(21 940)**	**13.3%**	**(21 940)**	**13.3%**	**(10 192)**	**8.1%**	**115.3%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(5)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(5)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(5)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**7 929**	**(3 555)**	**(44.8%)**	**(3 555)**	**(44.8%)**	**(50 446)**	**195.8%**	**(93.0%)**
Cash/cash equivalents at the year begin:	1 142	20 603	1 804.4%	20 603	1 804.4%	(37 794)	(324.8%)	(154.5%)
Cash/cash equivalents at the year end:	**9 071**	**16 949**	**186.9%**	**16 949**	**186.9%**	**(49 304)**	**349.1%**	**(134.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 143	3.1%	4 303	2.6%	3 228	2.0%	151 801	92.3%	164 475	22.8%	(347)	(.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 313	9.3%	4 014	4.5%	2 238	2.5%	74 652	83.7%	89 216	12.4%	(1 126)	(1.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	7 743	4.1%	4 931	2.6%	4 621	2.5%	169 579	90.7%	186 875	25.9%	(15)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 650	2.8%	1 240	2.1%	1 170	2.0%	54 269	93.0%	58 329	8.1%	(29)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Management	1 955	3.1%	1 418	2.2%	1 337	2.1%	58 374	92.5%	63 083	8.7%	(35)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 037	2.6%	3 937	2.5%	3 846	2.5%	144 390	92.4%	156 211	21.6%	9	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	52	1.3%	2	-	-	-	3 874	98.6%	3 927	.5%	(227)	(5.8%)	-	-
Total By Income Source	**28 893**	**4.0%**	**19 845**	**2.7%**	**16 440**	**2.3%**	**656 939**	**91.0%**	**722 116**	**100.0%**	**(1 770)**	**(.2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 015	4.7%	3 828	3.6%	2 973	2.8%	94 896	88.9%	106 712	14.8%	(1 625)	(1.5%)	-	-
Commercial	12 124	4.6%	6 421	2.4%	5 370	2.0%	241 565	91.0%	265 480	36.8%	8	-	-	-
Households	11 753	3.4%	9 596	2.7%	8 097	2.3%	320 479	91.6%	349 924	48.5%	(153)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**28 893**	**4.0%**	**19 845**	**2.7%**	**16 440**	**2.3%**	**656 939**	**91.0%**	**722 116**	**100.0%**	**(1 770)**	**(.2%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	28 336	4.6%	49 452	8.0%	30 054	4.9%	507 201	82.5%	615 044	40.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 269	1.6%	1 809	.2%	15 721	1.7%	875 941	96.5%	907 740	59.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**42 605**	**2.8%**	**51 261**	**3.4%**	**45 776**	**3.0%**	**1 383 142**	**90.8%**	**1 522 784**	**100.0%**

Contact Details

Municipal Manager	Mr Roy Steven Makwakwa	013 235 7307
Financial Manager	Mr Richard Mzikawande Mnisi	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 238 053**	**432 256**	**34.9%**	**432 256**	**34.9%**	**369 369**	**31.7%**	**17.0%**
Exchange Revenue								
Service charges - Electricity	152 012	32 493	21.4%	32 493	21.4%	30 925	21.6%	5.1%
Service charges - Water	38 974	7 752	19.9%	7 752	19.9%	9 143	27.8%	(15.2%)
Service charges - Waste Water Management	6 437	1 617	25.1%	1 617	25.1%	1 496	25.4%	8.1%
Service charges - Waste Management	12 061	3 041	25.2%	3 041	25.2%	2 833	17.8%	7.3%
Sale of Goods and Rendering of Services	2 604	1 008	38.7%	1 008	38.7%	535	14.6%	88.3%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 250	1 067	32.8%	1 067	32.8%	635	29.6%	68.0%
Interest earned from Current and Non Current Assets	25 593	3 949	15.4%	3 949	15.4%	2 953	7.6%	33.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 121	3 470	111.2%	3 470	111.2%	307	5.6%	1 029.8%
Licence and permits	27	12	46.0%	12	46.0%	6	11.6%	112.9%
Operational Revenue	1 006	145	14.4%	145	14.4%	298	15.6%	(51.4%)
Non-Exchange Revenue								
Property rates	139 325	32 120	23.1%	32 120	23.1%	32 295	25.2%	(.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 482	95	2.7%	95	2.7%	77	.7%	23.3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	841 895	342 479	40.7%	342 479	40.7%	286 145	37.2%	19.7%
Interest	8 267	3 008	36.4%	3 008	36.4%	1 721	23.8%	74.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 291 010**	**364 585**	**28.2%**	**364 585**	**28.2%**	**250 970**	**21.6%**	**45.3%**
Employee related costs	654 472	168 812	25.8%	168 812	25.8%	149 535	25.3%	12.9%
Remuneration of councillors	27 968	8 298	29.7%	8 298	29.7%	7 173	26.3%	15.7%
Bulk purchases - electricity	101 539	13 865	13.7%	13 865	13.7%	24 558	24.3%	(43.5%)
Inventory consumed	55 783	11 327	20.3%	11 327	20.3%	2 559	5.1%	342.6%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 822	30	-	30	-	-	-	(100.0%)
Interest	113	4 920	4 358.9%	4 920	4 358.9%	35	12.7%	13 878.0%
Contracted services	135 001	81 381	60.3%	81 381	60.3%	23 609	22.5%	244.7%
Transfers and subsidies	37 240	5 334	14.3%	5 334	14.3%	1 061	3.7%	402.5%
Irrecoverable debts written off	4 281	85	2.0%	85	2.0%	-	-	(100.0%)
Operational costs	197 790	70 533	35.7%	70 533	35.7%	42 439	23.1%	66.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(52 957)**	**67 671**		**67 671**		**118 399**		
Transfers and subsidies - capital (monetary allocations)	273 221	63 144	23.1%	63 144	23.1%	34 288	7.1%	84.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**220 264**	**130 815**		**130 815**		**152 687**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**220 264**	**130 815**		**130 815**		**152 687**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**220 264**	**130 815**		**130 815**		**152 687**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**220 264**	**130 815**		**130 815**		**152 687**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**390 121**	**59 086**	**15.1%**	**59 086**	**15.1%**	**90 072**	**15.5%**	**(34.4%)**
National Government	246 721	53 130	21.5%	53 130	21.5%	85 352	17.6%	(37.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**246 721**	**53 130**	**21.5%**	**53 130**	**21.5%**	**85 352**	**17.6%**	**(37.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	143 400	5 956	4.2%	5 956	4.2%	4 720	5.0%	26.2%
Capital Expenditure Functional	**390 121**	**59 086**	**15.1%**	**59 086**	**15.1%**	**90 072**	**15.5%**	**(34.4%)**
Municipal governance and administration	**22 912**	**2 601**	**11.4%**	**2 601**	**11.4%**	**4 489**	**46.3%**	**(42.1%)**
Executive and Council	1 197	617	51.5%	617	51.5%	755	104.2%	(18.4%)
Finance and administration	21 265	1 985	9.3%	1 985	9.3%	3 734	41.6%	(46.8%)
Internal audit	450	-	-	-	-	-	-	-
Community and Public Safety	**10 499**	**2 221**	**21.2%**	**2 221**	**21.2%**	**3 938**	**10.7%**	**(43.6%)**
Community and Social Services	9 300	2 221	23.9%	2 221	23.9%	3 938	11.1%	(43.6%)
Sport And Recreation	260	-	-	-	-	-	-	-
Public Safety	780	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	159	-	-	-	-	-	-	-
Economic and Environmental Services	**85 404**	**4 057**	**4.7%**	**4 057**	**4.7%**	**37 206**	**27.8%**	**(89.1%)**
Planning and Development	4 060	450	11.1%	450	11.1%	-	-	(100.0%)
Road Transport	79 596	3 225	4.1%	3 225	4.1%	37 206	28.6%	(91.3%)
Environmental Protection	1 748	381	21.8%	381	21.8%	-	-	(100.0%)
Trading Services	**271 306**	**50 207**	**18.5%**	**50 207**	**18.5%**	**44 439**	**11.1%**	**13.0%**
Energy sources	21 600	2 207	10.2%	2 207	10.2%	-	-	(100.0%)
Water Management	226 733	46 093	20.3%	46 093	20.3%	43 367	12.2%	6.3%
Waste Water Management	12 300	1 663	13.5%	1 663	13.5%	1 072	7.5%	55.2%
Waste Management	10 673	243	2.3%	243	2.3%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 508 597**	**585 890**	**38.8%**	**585 890**	**38.8%**	**914 033**	**59.3%**	**(35.9%)**
Property rates	**128 959**	**19 899**	**15.4%**	**19 899**	**15.4%**	**21 344**	**13.4%**	**(6.8%)**
Service charges	198 729	33 155	16.7%	33 155	16.7%	33 274	13.7%	(.4%)
Other revenue	**53 827**	**30 121**	**56.0%**	**30 121**	**56.0%**	**623 811**	**(508.5%)**	**(95.2%)**
Transfers and Subsidies - Operational	844 895	335 814	39.7%	335 814	39.7%	3 712	.5%	8 945.7%
Transfers and Subsidies - Capital	270 221	162 952	60.3%	162 952	60.3%	228 939	47.1%	(28.8%)
Interest	11 966	3 949	33.0%	3 949	33.0%	2 953	51.3%	33.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 210 020)**	**(149 906)**	**12.4%**	**(149 906)**	**12.4%**	**(73 336)**	**16.7%**	**104.4%**
Suppliers and employees	(1 209 907)	(149 906)	12.4%	(149 906)	12.4%	(73 336)	16.7%	104.4%
Finance charges	(113)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**298 577**	**435 984**	**146.0%**	**435 984**	**146.0%**	**840 697**	**76.4%**	**(48.1%)**
Cash Flow from Investing Activities								
Receipts	**(26 459)**	**2 205**	**(8.3%)**	**2 205**	**(8.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(26 459)	2 205	(8.3%)	2 205	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(390 121)**	**(59 086)**	**15.1%**	**(59 086)**	**15.1%**	**(90 072)**	**15.5%**	**(34.4%)**
Capital assets	(390 121)	(59 086)	15.1%	(59 086)	15.1%	(90 072)	15.5%	(34.4%)
Net Cash from/(used) Investing Activities	**(416 581)**	**(56 881)**	**13.7%**	**(56 881)**	**13.7%**	**(90 072)**	**15.5%**	**(36.8%)**
Cash Flow from Financing Activities								
Receipts	**6 199**	**77**	**1.2%**	**77**	**1.2%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 536	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 664	77	4.6%	77	4.6%	-	-	(100.0%)
Payments	**(659)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(659)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**5 540**	**77**	**1.4%**	**77**	**1.4%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(112 464)**	**379 180**	**(337.2%)**	**379 180**	**(337.2%)**	**750 625**	**144.4%**	**(49.5%)**
Cash/cash equivalents at the year begin:	235 761	-	-	-	-	131 225	51.2%	(100.0%)
Cash/cash equivalents at the year end:	**123 297**	**496 193**	**402.4%**	**496 193**	**402.4%**	**886 315**	**114.2%**	**(44.0%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 147	23.6%	401	3.0%	312	2.3%	9 479	71.1%	13 339	7.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 869	45.6%	704	3.0%	611	2.6%	11 656	48.9%	23 840	13.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 070	11.6%	3 643	3.5%	3 128	3.0%	85 163	81.9%	104 003	58.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	581	21.4%	84	3.1%	58	2.1%	1 994	73.4%	2 716	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	863	23.3%	147	4.0%	107	2.9%	2 589	69.9%	3 706	2.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 883	8.0%	885	3.8%	876	3.7%	19 951	84.6%	23 596	13.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 152	15.2%	125	1.6%	57	.7%	6 264	82.5%	7 598	4.2%	-	-	-	-
Total By Income Source	**30 564**	**17.1%**	**5 989**	**3.3%**	**5 148**	**2.9%**	**137 096**	**76.7%**	**178 797**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 756	10.3%	1 739	3.8%	1 745	3.8%	38 136	82.2%	46 377	25.9%	-	-	-	-
Commercial	16 063	19.2%	2 347	2.8%	1 931	2.3%	63 537	75.7%	83 878	46.9%	-	-	-	-
Households	9 266	21.1%	1 702	3.9%	1 297	3.0%	31 605	72.0%	43 871	24.5%	-	-	-	-
Other	479	10.2%	201	4.3%	174	3.7%	3 817	81.7%	4 671	2.6%	-	-	-	-
Total By Customer Group	**30 564**	**17.1%**	**5 989**	**3.3%**	**5 148**	**2.9%**	**137 096**	**76.7%**	**178 797**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 719	100.0%	-	-	-	-	-	-	9 719	48.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 572	100.0%	-	-	-	-	-	-	6 572	32.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 168	57.1%	104	2.7%	-	-	1 527	40.2%	3 799	18.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**18 459**	**91.9%**	**104**	**.5%**	**-**	**-**	**1 527**	**7.6%**	**20 089**	**100.0%**

Contact Details

Municipal Manager	Dr Derrick Ndlovu	013 790 0338
Financial Manager	Mr Steven Thobela	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 461 921**	**544 897**	**37.3%**	**544 897**	**37.3%**	**90 664**	**5.5%**	**501.0%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	75 733	20 977	27.7%	20 977	27.7%	19 292	16.6%	8.7%
Service charges - Waste Water Management	4 868	1 023	21.0%	1 023	21.0%	965	17.9%	6.0%
Service charges - Waste Management	10 144	2 405	23.7%	2 405	23.7%	2 195	22.3%	9.6%
Sale of Goods and Rendering of Services	4 303	1 054	24.5%	1 054	24.5%	567	13.6%	85.9%
Agency services	11 060	2 141	19.4%	2 141	19.4%	1 641	12.0%	30.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 799	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 500	6 630	88.4%	6 630	88.4%	2 563	8.9%	158.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	190	17.5%	190	17.5%	93	8.9%	103.8%
Licence and permits	5 245	601	11.5%	601	11.5%	422	8.3%	42.2%
Operational Revenue	2 953	1 437	48.7%	1 437	48.7%	590	.6%	143.5%
Non-Exchange Revenue								
Property rates	250 631	66 086	26.4%	66 086	26.4%	63 418	24.8%	4.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	317	15.8%	317	15.8%	(1 376)	(42.7%)	(123.0%)
Licences or permits	90	13	14.8%	13	14.8%	4	4.4%	244.7%
Transfer and subsidies - Operational	1 060 191	442 025	41.7%	442 025	41.7%	290	-	152 191.1%
Interest	19 160	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 163	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 279 621**	**290 666**	**22.7%**	**290 666**	**22.7%**	**280 712**	**19.9%**	**3.5%**
Employee related costs	600 453	154 550	25.7%	154 550	25.7%	182 815	28.7%	(15.5%)
Remuneration of councillors	29 411	12 985	44.1%	12 985	44.1%	8 393	30.2%	54.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	31 323	2 936	9.4%	2 936	9.4%	5 761	21.3%	(49.0%)
Debt impairment	100 557	-	-	-	-	-	-	-
Depreciation and amortisation	115 024	41 318	35.9%	41 318	35.9%	10 546	7.0%	291.8%
Interest	770	7	1.0%	7	1.0%	29	5.7%	(74.5%)
Contracted services	252 516	50 329	19.9%	50 329	19.9%	41 965	21.8%	19.9%
Transfers and subsidies	2 319	426	18.4%	426	18.4%	20	.2%	1 981.0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	147 249	28 609	19.4%	28 609	19.4%	31 988	21.6%	(10.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(494)	-	(494)	-	(806)	-	(38.7%)
Surplus/(Deficit)	**182 300**	**254 231**		**254 231**		**(190 048)**		
Transfers and subsidies - capital (monetary allocations)	569 183	13	-	13	-	9	-	42.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	99	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**751 483**	**254 244**		**254 244**		**(189 939)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**751 483**	**254 244**		**254 244**		**(189 939)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**751 483**	**254 244**		**254 244**		**(189 939)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**751 483**	**254 244**		**254 244**		**(189 939)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**751 483**	**127 891**	**17.0%**	**127 891**	**17.0%**	**39 630**	**5.5%**	**222.7%**
National Government	571 683	101 263	17.7%	101 263	17.7%	15 325	2.9%	560.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**571 683**	**101 263**	**17.7%**	**101 263**	**17.7%**	**15 325**	**2.9%**	**560.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	179 800	26 629	14.8%	26 629	14.8%	24 304	12.4%	9.6%
Capital Expenditure Functional	**751 483**	**127 891**	**17.0%**	**127 891**	**17.0%**	**39 630**	**5.5%**	**222.7%**
Municipal governance and administration	**19 700**	**6 812**	**34.6%**	**6 812**	**34.6%**	**7 363**	**13.7%**	**(7.5%)**
Executive and Council	500	-	-	-	-	51	8.6%	(100.0%)
Finance and administration	19 200	6 812	35.5%	6 812	35.5%	7 312	13.7%	(6.8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**56 000**	**9 700**	**17.3%**	**9 700**	**17.3%**	**2 823**	**5.3%**	**243.7%**
Community and Social Services	15 000	2	-	2	-	-	-	(100.0%)
Sport And Recreation	10 000	1 602	16.0%	1 602	16.0%	2 740	13.7%	(41.5%)
Public Safety	-	-	-	-	-	-	-	-
Housing	31 000	8 096	26.1%	8 096	26.1%	83	.3%	9 700.0%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**259 100**	**50 751**	**19.6%**	**50 751**	**19.6%**	**21 485**	**13.6%**	**136.2%**
Planning and Development	26 100	1 281	4.9%	1 281	4.9%	-	-	(100.0%)
Road Transport	233 000	49 470	21.2%	49 470	21.2%	21 485	18.4%	130.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**416 683**	**60 629**	**14.6%**	**60 629**	**14.6%**	**7 959**	**1.7%**	**661.8%**
Energy sources	48 500	1 797	3.7%	1 797	3.7%	-	-	(100.0%)
Water Management	292 683	53 001	18.1%	53 001	18.1%	7 303	2.4%	625.7%
Waste Water Management	60 000	-	-	-	-	655	.6%	(100.0%)
Waste Management	15 500	5 831	37.6%	5 831	37.6%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 946 388**	**168 758**	**8.7%**	**168 758**	**8.7%**	**7 028**	**.4%**	**2 301.1%**
Property rates	**77 688**	**14 548**	**18.7%**	**14 548**	**18.7%**	**3 041**	**2.5%**	**378.4%**
Service charges	32 641	908	2.8%	908	2.8%	224	.4%	305.3%
Other revenue	**199 185**	**10 539**	**5.3%**	**10 539**	**5.3%**	**3 763**	**2.6%**	**180.0%**
Transfers and Subsidies - Operational	1 060 191	811	.1%	811	.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	569 183	141 952	24.9%	141 952	24.9%	-	-	(100.0%)
Interest	7 500	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 088 075)**	**(222 254)**	**20.4%**	**(222 254)**	**20.4%**	**(67 912)**	**6.5%**	**227.3%**
Suppliers and employees	(1 086 486)	(222 254)	20.5%	(222 254)	20.5%	(67 912)	6.6%	227.3%
Finance charges	(770)	-	-	-	-	-	-	-
Transfers and grants	(819)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**858 313**	**(53 496)**	**(6.2%)**	**(53 496)**	**(6.2%)**	**(60 883)**	**(7.3%)**	**(12.1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(864 205)**	**(61 949)**	**7.2%**	**(61 949)**	**7.2%**	**-**	**-**	**(100.0%)**
Capital assets	(864 205)	(61 949)	7.2%	(61 949)	7.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(864 205)**	**(61 949)**	**7.2%**	**(61 949)**	**7.2%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5 892)**	**(115 445)**	**1 959.4%**	**(115 445)**	**1 959.4%**	**(60 883)**	**(56.1%)**	**89.6%**
Cash/cash equivalents at the year begin:	366 673	(2 068)	(.6%)	(2 068)	(.6%)	4 274	1.3%	(148.4%)
Cash/cash equivalents at the year end:	**360 781**	**96 458**	**26.7%**	**96 458**	**26.7%**	**(57 031)**	**(13.1%)**	**(269.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 419	3.8%	14	-	10 241	2.3%	409 552	93.9%	436 225	16.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 738	2.9%	(5 490)	(.4%)	20 700	1.6%	1 232 087	95.9%	1 285 035	47.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	789	2.3%	(4)	-	451	1.3%	33 738	96.5%	34 972	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 769	2.7%	(105)	(.2%)	802	1.2%	62 225	96.2%	64 692	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	104	4.9%	104	4.9%	-	-	1 899	90.1%	2 106	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	16 469	1.9%	(320)	-	16 284	1.9%	824 409	96.2%	856 841	31.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	.1%	16	.4%	202	4.9%	3 899	94.6%	4 120	.2%	-	-	-	-
Total By Income Source	**73 289**	**2.7%**	**(5 785)**	**(.2%)**	**48 679**	**1.8%**	**2 567 808**	**95.7%**	**2 683 992**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	17 780	1.9%	(1 525)	(.2%)	10 980	1.2%	893 290	97.0%	920 525	34.3%	-	-	-	-
Commercial	4 239	1.8%	(557)	(.2%)	4 029	1.7%	231 042	96.8%	238 752	8.9%	-	-	-	-
Households	15 147	1.9%	(224)	-	11 848	1.5%	769 539	96.6%	796 310	29.7%	-	-	-	-
Other	36 124	5.0%	(3 479)	(.5%)	21 823	3.0%	673 937	92.5%	728 405	27.1%	-	-	-	-
Total By Customer Group	**73 289**	**2.7%**	**(5 785)**	**(.2%)**	**48 679**	**1.8%**	**2 567 808**	**95.7%**	**2 683 992**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100.0%	3 580	1.6%
PAYE deductions	-	-	270	100.0%	-	-	-	-	270	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(7 878)	(159.7%)	9 834	199.4%	72	1.5%	2 904	58.9%	4 932	2.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 712	36.9%	811	1.0%	3 335	4.3%	45 013	57.8%	77 871	34.4%
Auditor-General	497	100.0%	-	-	-	-	-	-	497	.2%
Other	13 812	9.9%	5 814	4.2%	5 656	4.1%	113 964	81.8%	139 247	61.5%
Total	**35 143**	**15.5%**	**16 730**	**7.4%**	**9 063**	**4.0%**	**165 462**	**73.1%**	**226 397**	**100.0%**

Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Financial Manager	Mrs Ntimane	013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**645 474**	**143 059**	**22.2%**	**143 059**	**22.2%**	**49 801**	**7.6%**	**187.3%**
National Government	455 474	129 472	28.4%	129 472	28.4%	35 298	7.4%	266.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	2 110	49.3%	(100.0%)
Transfers recognised - capital	**455 474**	**129 472**	**28.4%**	**129 472**	**28.4%**	**37 408**	**7.7%**	**246.1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	190 000	13 588	7.2%	13 588	7.2%	12 393	7.4%	9.6%
Capital Expenditure Functional	**645 474**	**143 059**	**22.2%**	**143 059**	**22.2%**	**49 801**	**7.6%**	**187.3%**
Municipal governance and administration	**33 000**	**1 002**	**3.0%**	**1 002**	**3.0%**	**6 771**	**34.2%**	**(85.2%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	33 000	1 002	3.0%	1 002	3.0%	6 771	34.2%	(85.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**40 195**	**7 922**	**19.7%**	**7 922**	**19.7%**	**-**	**-**	**(100.0%)**
Community and Social Services	21 595	6 797	31.5%	6 797	31.5%	-	-	(100.0%)
Sport And Recreation	15 600	-	-	-	-	-	-	-
Public Safety	3 000	1 125	37.5%	1 125	37.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**318 123**	**95 836**	**30.1%**	**95 836**	**30.1%**	**22 857**	**7.9%**	**319.3%**
Planning and Development	500	-	-	-	-	-	-	-
Road Transport	317 623	95 836	30.2%	95 836	30.2%	22 857	7.9%	319.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**254 155**	**38 299**	**15.1%**	**38 299**	**15.1%**	**20 174**	**6.9%**	**89.8%**
Energy sources	71 158	19 515	27.4%	19 515	27.4%	7 788	5.0%	150.6%
Water Management	74 456	17 353	23.3%	17 353	23.3%	9 847	13.1%	76.2%
Waste Water Management	94 741	1 432	1.5%	1 432	1.5%	2 539	4.5%	(43.6%)
Waste Management	13 800	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 378	8.1%	39	-	6 807	5.3%	111 501	86.6%	128 725	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	115 039	47.9%	203	.1%	42 715	17.8%	82 027	34.2%	239 985	22.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	61 090	16.1%	158	-	25 830	6.8%	293 153	77.1%	380 231	36.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 139	9.0%	1	-	1 189	5.0%	20 528	86.0%	23 857	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 771	11.0%	32	-	6 947	6.0%	96 000	82.9%	115 750	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	165	5.7%	-	-	115	4.0%	2 604	90.3%	2 884	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	7 185	7.3%	11	-	6 409	6.5%	85 349	86.3%	98 955	9.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 541	3.8%	290	.4%	1 763	2.6%	62 468	93.2%	67 061	6.3%	-	-	-	-
Total By Income Source	**211 308**	**20.0%**	**734**	**.1%**	**91 776**	**8.7%**	**753 630**	**71.3%**	**1 057 449**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	28 438	13.6%	70	-	14 135	6.8%	165 890	79.6%	208 532	19.7%	-	-	-	-
Commercial	44 312	31.4%	7	-	14 645	10.4%	82 177	58.2%	141 140	13.3%	-	-	-	-
Households	136 995	19.7%	650	.1%	62 287	8.9%	496 439	71.3%	696 372	65.9%	-	-	-	-
Other	1 563	13.7%	8	.1%	709	6.2%	9 125	80.0%	11 405	1.1%	-	-	-	-
Total By Customer Group	**211 308**	**20.0%**	**734**	**.1%**	**91 776**	**8.7%**	**753 630**	**71.3%**	**1 057 449**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	114 665	24.1%	179 724	37.8%	122 423	25.7%	58 856	12.4%	475 667	44.7%
Bulk Water	2 948	1.2%	3 708	1.5%	3 908	1.6%	240 705	95.8%	251 270	23.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 879	5.5%	33 219	10.3%	42 166	13.1%	228 972	71.1%	322 235	30.3%
Auditor-General	-	-	-	-	-	-	12 358	100.0%	12 358	1.2%
Other	905	39.1%	892	38.5%	-	-	519	22.4%	2 316	.2%
Total	**136 397**	**12.8%**	**217 543**	**20.4%**	**168 497**	**15.8%**	**541 409**	**50.9%**	**1 063 846**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**312 987**	**126 549**	**40.4%**	**126 549**	**40.4%**	**112 440**	**37.5%**	**12.5%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	0	-	0	-	7	-	(96.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	544	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 490	1 959	20.6%	1 959	20.6%	1 409	15.6%	39.0%
Dividends	161	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 403	-	-	-	-	8	1.1%	(100.0%)
Licence and permits	1 255	-	-	-	-	126	7.1%	(100.0%)
Operational Revenue	707	79	11.2%	79	11.2%	79	19.1%	(.3%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	299 426	123 941	41.4%	123 941	41.4%	110 810	38.5%	11.9%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	570	-	570	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**299 519**	**75 902**	**25.3%**	**75 902**	**25.3%**	**65 660**	**22.6%**	**15.6%**
Employee related costs	170 143	40 018	23.5%	40 018	23.5%	37 748	22.2%	6.0%
Remuneration of councillors	21 458	5 692	26.5%	5 692	26.5%	5 001	26.5%	13.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	650	756	116.3%	756	116.3%	712	31.9%	6.1%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 698	-	-	-	-	-	-	-
Interest	10 560	-	-	-	-	-	-	-
Contracted services	39 540	15 793	39.9%	15 793	39.9%	10 918	27.3%	44.7%
Transfers and subsidies	-	187	-	187	-	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	44 470	13 456	30.3%	13 456	30.3%	11 280	30.0%	19.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 468**	**50 647**		**50 647**		**46 780**		
Transfers and subsidies - capital (monetary allocations)	2 525	345	13.7%	345	13.7%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**15 993**	**50 993**		**50 993**		**46 780**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**15 993**	**50 993**		**50 993**		**46 780**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15 993**	**50 993**		**50 993**		**46 780**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15 993**	**50 993**		**50 993**		**46 780**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**34 614**	**6 066**	**17.5%**	**6 066**	**17.5%**	**2 587**	**9.6%**	**134.4%**
National Government	2 399	345	14.4%	345	14.4%	380	15.1%	(9.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 399**	**345**	**14.4%**	**345**	**14.4%**	**380**	**15.1%**	**(9.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	32 215	5 720	17.8%	5 720	17.8%	2 208	9.0%	159.1%
Capital Expenditure Functional	**34 614**	**6 066**	**17.5%**	**6 066**	**17.5%**	**2 587**	**9.6%**	**134.4%**
Municipal governance and administration	**14 215**	**2 858**	**20.1%**	**2 858**	**20.1%**	**67**	**1.0%**	**4 146.0%**
Executive and Council	-	1 501	-	1 501	-	-	-	(100.0%)
Finance and administration	14 215	1 357	9.5%	1 357	9.5%	67	1.0%	1 916.6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 899**	**1 295**	**8.1%**	**1 295**	**8.1%**	**896**	**6.2%**	**44.6%**
Planning and Development	4 500	-	-	-	-	-	-	-
Road Transport	11 399	1 295	11.4%	1 295	11.4%	896	7.4%	44.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**4 500**	**1 913**	**42.5%**	**1 913**	**42.5%**	**1 624**	**29.5%**	**17.8%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	2 000	1 657	82.8%	1 657	82.8%	1 624	40.6%	2.0%
Waste Water Management	2 500	256	10.2%	256	10.2%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**326 607**	**147 443**	**45.1%**	**147 443**	**45.1%**	**582 710**	**185.2%**	**(74.7%)**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**14 460**	**9 621**	**66.5%**	**9 621**	**66.5%**	**566 423**	**189.1%**	**(98.3%)**
Transfers and Subsidies - Operational	299 426	125 725	42.0%	125 725	42.0%	1 615	46.7%	7 684.8%
Transfers and Subsidies - Capital	2 525	10 138	401.5%	10 138	401.5%	13 263	527.1%	(23.6%)
Interest	10 035	1 959	19.5%	1 959	19.5%	1 409	15.6%	39.0%
Dividends	161	-	-	-	-	-	-	-
Payments	**(286 935)**	**(113 957)**	**39.7%**	**(113 957)**	**39.7%**	**(93 072)**	**33.4%**	**22.4%**
Suppliers and employees	(276 900)	(113 957)	41.2%	(113 957)	41.2%	(93 072)	34.5%	22.4%
Finance charges	(10 035)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**39 671**	**33 487**	**84.4%**	**33 487**	**84.4%**	**489 638**	**1 351.9%**	**(93.2%)**
Cash Flow from Investing Activities								
Receipts	**20 680**	**525**	**2.5%**	**525**	**2.5%**	**(500)**	**(4.2%)**	**(205.1%)**
Proceeds on disposal of PPE	-	570	-	570	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	20 295	(391)	(1.9%)	(391)	(1.9%)	(500)	(4.1%)	(21.7%)
Decrease (increase) in non-current investments	385	346	90.0%	346	90.0%	-	-	(100.0%)
Payments	**(34 614)**	**(6 066)**	**17.5%**	**(6 066)**	**17.5%**	**(2 587)**	**9.6%**	**134.4%**
Capital assets	(34 614)	(6 066)	17.5%	(6 066)	17.5%	(2 587)	9.6%	134.4%
Net Cash from/(used) Investing Activities	**(13 934)**	**(5 541)**	**39.8%**	**(5 541)**	**39.8%**	**(3 087)**	**20.5%**	**79.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(10 836)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(10 836)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(10 836)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**14 902**	**27 946**	**187.5%**	**27 946**	**187.5%**	**486 552**	**4 208.7%**	**(94.3%)**
Cash/cash equivalents at the year begin:	83 899	51 645	61.6%	51 645	61.6%	77 933	130.1%	(33.7%)
Cash/cash equivalents at the year end:	**98 801**	**79 591**	**80.6%**	**79 591**	**80.6%**	**564 510**	**789.9%**	**(85.9%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 732	25.0%	1 189	17.1%	4 013	57.9%	-	-	6 934	100.0%
Total	**1 732**	**25.0%**	**1 189**	**17.1%**	**4 013**	**57.9%**	**-**	**-**	**6 934**	**100.0%**

Contact Details

Municipal Manager	Dr Nontobeko Mahlalela	013 759 8531
Financial Manager	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**287 336**	**96 636**	**33.6%**	**96 636**	**33.6%**	**12 498**	**4.7%**	**673.2%**
Exchange Revenue								
Service charges - Electricity	8 019	1 763	22.0%	1 763	22.0%	677	6.5%	160.3%
Service charges - Water	27 627	5 070	18.4%	5 070	18.4%	1 321	5.1%	283.7%
Service charges - Waste Water Management	1 431	368	25.7%	368	25.7%	112	3.9%	229.8%
Service charges - Waste Management	3 665	667	18.2%	667	18.2%	350	6.1%	90.4%
Sale of Goods and Rendering of Services	189	141	74.5%	141	74.5%	0	.3%	55 545.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 300	5 100	61.4%	5 100	61.4%	566	6.3%	801.4%
Interest earned from Current and Non Current Assets	8 043	839	10.4%	839	10.4%	1 624	30.6%	(48.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	80	16	20.2%	16	20.2%	6	10.6%	154.1%
Licence and permits	5	-	-	-	-	-	-	-
Operational Revenue	90	834	925.3%	834	925.3%	(1)	(.4%)	(94 415.5%)
Non-Exchange Revenue								
Property rates	30 500	(443)	(1.5%)	(443)	(1.5%)	3 418	20.0%	(113.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	192 454	76 684	39.8%	76 684	39.8%	3 892	2.2%	1 870.1%
Interest	6 944	5 599	80.6%	5 599	80.6%	531	7.6%	953.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	(11)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**323 988**	**54 516**	**16.8%**	**54 516**	**16.8%**	**12 982**	**4.8%**	**319.9%**
Employee related costs	126 134	26 475	21.0%	26 475	21.0%	99	.1%	26 728.9%
Remuneration of councillors	13 799	3 505	25.4%	3 505	25.4%	40	.3%	8 604.2%
Bulk purchases - electricity	7 039	3 964	56.3%	3 964	56.3%	1 427	20.4%	177.7%
Inventory consumed	24 691	341	1.4%	341	1.4%	24	.2%	1 343.4%
Debt impairment	21 926	-	-	-	-	-	-	-
Depreciation and amortisation	34 804	-	-	-	-	-	-	-
Interest	260	7	2.6%	7	2.6%	14	6.4%	(52.2%)
Contracted services	46 700	12 248	26.2%	12 248	26.2%	3 656	7.7%	235.0%
Transfers and subsidies	500	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	48 146	7 976	16.6%	7 976	16.6%	7 722	14.0%	3.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	(11)	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36 652)**	**42 120**		**42 120**		**(484)**		
Transfers and subsidies - capital (monetary allocations)	132 651	11 615	8.8%	11 615	8.8%	12 923	12.3%	(10.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**95 999**	**53 735**		**53 735**		**12 439**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**95 999**	**53 735**		**53 735**		**12 439**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**95 999**	**53 735**		**53 735**		**12 439**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**95 999**	**53 735**		**53 735**		**12 439**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**137 121**	**8 336**	**6.1%**	**8 336**	**6.1%**	**12 142**	**9.4%**	**(31.3%)**
National Government	132 651	8 336	6.3%	8 336	6.3%	10 717	10.2%	(22.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**132 651**	**8 336**	**6.3%**	**8 336**	**6.3%**	**10 717**	**10.2%**	**(22.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 470	-	-	-	-	1 424	6.0%	(100.0%)
Capital Expenditure Functional	**137 121**	**8 336**	**6.1%**	**8 336**	**6.1%**	**12 142**	**9.4%**	**(31.3%)**
Municipal governance and administration	**3 370**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	100	-	-	-	-	-	-	-
Finance and administration	3 270	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**11 000**	**-**	**-**	**-**	**-**	**1 424**	**11.8%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	1 424	11.8%	(100.0%)
Sport And Recreation	11 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 488**	**-**	**-**	**-**	**-**	**3 935**	**19.3%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	20 488	-	-	-	-	3 935	19.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**102 263**	**8 336**	**8.2%**	**8 336**	**8.2%**	**6 782**	**7.9%**	**22.9%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	86 882	8 336	9.6%	8 336	9.6%	1 092	1.5%	663.6%
Waste Water Management	15 381	-	-	-	-	5 691	51.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**378 344**	**25 954**	**6.9%**	**25 954**	**6.9%**	**656**	**.2%**	**3 857.4%**
Property rates	**17 738**	**1 249**	**7.0%**	**1 249**	**7.0%**	**184**	**1.2%**	**580.0%**
Service charges	35 198	8 826	25.1%	8 826	25.1%	460	1.3%	1 817.3%
Other revenue	**354**	**5 145**	**1 452.7%**	**5 145**	**1 452.7%**	**9**	**2.0%**	**56 548.6%**
Transfers and Subsidies - Operational	192 952	(219 590)	(113.8%)	(219 590)	(113.8%)	3	-	(7 893 355.9%)
Transfers and Subsidies - Capital	132 101	230 100	174.2%	230 100	174.2%	-	-	(100.0%)
Interest	-	225	-	225	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(119 400)**	**(108 504)**	**90.9%**	**(108 504)**	**90.9%**	**(47 239)**	**1.0%**	**129.7%**
Suppliers and employees	(119 400)	(108 504)	90.9%	(108 504)	90.9%	(47 239)	1.0%	129.7%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**258 944**	**(82 550)**	**(31.9%)**	**(82 550)**	**(31.9%)**	**(46 583)**	**1.1%**	**77.2%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(132 101)**	**-**	**-**	**-**	**-**	**(6 544)**	**6.2%**	**(100.0%)**
Capital assets	(132 101)	-	-	-	-	(6 544)	6.2%	(100.0%)
Net Cash from/(used) Investing Activities	**(132 101)**	**-**	**-**	**-**	**-**	**(6 544)**	**6.2%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**126 843**	**(82 550)**	**(65.1%)**	**(82 550)**	**(65.1%)**	**(53 127)**	**1.2%**	**55.4%**
Cash/cash equivalents at the year begin:	60 069	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**186 913**	**(82 550)**	**(44.2%)**	**(82 550)**	**(44.2%)**	**(53 127)**	**1.2%**	**55.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 647	6.2%	2 142	1.7%	17 178	14.0%	95 545	78.0%	122 512	27.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	910	5.1%	384	2.1%	786	4.4%	15 907	88.4%	17 987	4.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 808	5.8%	792	.3%	4 343	1.6%	251 311	92.3%	272 254	60.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	667	3.8%	173	1.0%	152	.9%	16 350	94.3%	17 343	3.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	656	3.7%	314	1.8%	376	2.1%	16 308	92.4%	17 654	3.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	5.6%	2	1.6%	2	1.6%	110	91.1%	120	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	4.4%	6	5.1%	1	1.2%	109	89.4%	123	-	-	-	-	-
Total By Income Source	**25 699**	**5.7%**	**3 814**	**.9%**	**22 838**	**5.1%**	**395 642**	**88.3%**	**447 993**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 493	5.6%	412	.5%	721	.9%	75 280	93.0%	80 906	18.1%	-	-	-	-
Commercial	9 370	5.8%	940	.6%	18 171	11.2%	133 497	82.4%	161 978	36.2%	-	-	-	-
Households	11 837	5.8%	2 462	1.2%	3 947	1.9%	186 865	91.1%	205 110	45.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**25 699**	**5.7%**	**3 814**	**.9%**	**22 838**	**5.1%**	**395 642**	**88.3%**	**447 993**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	5 412	100.0%	5 412	39.5%
PAYE deductions	-	-	-	-	-	-	6	100.0%	6	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	76	100.0%	76	.6%
Loan repayments	-	-	-	-	-	-	3	100.0%	3	-
Trade Creditors	64	2.5%	94	3.7%	-	-	2 412	93.8%	2 570	18.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 646	29.2%	1 582	28.1%	0	-	2 409	42.7%	5 637	41.1%
Total	**1 710**	**12.5%**	**1 676**	**12.2%**	**0**	**-**	**10 318**	**75.3%**	**13 704**	**100.0%**

Contact Details

Municipal Manager	Mr Tebogo Tlhoaele	053 773 9300
Financial Manager	Mrs Boipelo Dorcas Motlhaping	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**623 249**	**177 004**	**28.4%**	**177 004**	**28.4%**	**175 974**	**31.2%**	**.6%**
Exchange Revenue								
Service charges - Electricity	206 107	34 563	16.8%	34 563	16.8%	59 323	34.6%	(41.7%)
Service charges - Water	39 696	10 106	25.5%	10 106	25.5%	6 575	14.3%	53.7%
Service charges - Waste Water Management	22 106	6 121	27.7%	6 121	27.7%	4 230	22.7%	44.7%
Service charges - Waste Management	14 212	3 899	27.4%	3 899	27.4%	3 145	31.0%	24.0%
Sale of Goods and Rendering of Services	2 565	703	27.4%	703	27.4%	594	37.2%	18.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 245	2 576	41.2%	2 576	41.2%	1 610	31.3%	60.0%
Interest earned from Current and Non Current Assets	5 075	2 551	50.3%	2 551	50.3%	1 192	31.2%	113.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	8	-	(100.0%)
Rental from Fixed Assets	1 690	138	8.2%	138	8.2%	377	23.5%	(63.3%)
Licence and permits	3 715	850	22.9%	850	22.9%	840	24.1%	1.2%
Operational Revenue	22 883	690	3.0%	690	3.0%	2 113	12.2%	(67.3%)
Non-Exchange Revenue								
Property rates	57 938	14 664	25.3%	14 664	25.3%	11 823	22.9%	24.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 644	260	15.8%	260	15.8%	170	10.6%	52.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	239 374	99 882	41.7%	99 882	41.7%	83 974	36.3%	18.9%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**648 175**	**156 684**	**24.2%**	**156 684**	**24.2%**	**143 193**	**24.6%**	**9.4%**
Employee related costs	249 355	58 079	23.3%	58 079	23.3%	45 538	24.0%	27.5%
Remuneration of councillors	13 567	3 872	28.5%	3 872	28.5%	3 746	33.8%	3.3%
Bulk purchases - electricity	130 000	35 511	27.3%	35 511	27.3%	41 512	33.9%	(14.5%)
Inventory consumed	39 081	3 761	9.6%	3 761	9.6%	8 578	25.0%	(56.2%)
Debt impairment	14 969	-	-	-	-	-	-	-
Depreciation and amortisation	58 907	18 721	31.8%	18 721	31.8%	15 684	27.0%	19.4%
Interest	976	23	2.4%	23	2.4%	19	2.0%	22.9%
Contracted services	70 351	22 340	31.8%	22 340	31.8%	12 958	15.4%	72.4%
Transfers and subsidies	65	11	16.1%	11	16.1%	18	28.1%	(39.9%)
Irrecoverable debts written off	516	28	5.3%	28	5.3%	60	.5%	(53.9%)
Operational costs	70 388	14 340	20.4%	14 340	20.4%	15 080	21.8%	(4.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(24 926)**	**20 320**		**20 320**		**32 781**		
Transfers and subsidies - capital (monetary allocations)	165 674	30 097	18.2%	30 097	18.2%	28 695	24.5%	4.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**140 748**	**50 417**		**50 417**		**61 475**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**140 748**	**50 417**		**50 417**		**61 475**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**140 748**	**50 417**		**50 417**		**61 475**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**140 748**	**50 417**		**50 417**		**61 475**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**190 734**	**34 036**	**17.8%**	**34 036**	**17.8%**	**27 128**	**19.8%**	**25.5%**
National Government	165 674	26 577	16.0%	26 577	16.0%	26 047	22.3%	2.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**165 674**	**26 577**	**16.0%**	**26 577**	**16.0%**	**26 047**	**22.3%**	**2.0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	25 060	7 459	29.8%	7 459	29.8%	1 082	5.3%	589.6%
Capital Expenditure Functional	**190 734**	**34 036**	**17.8%**	**34 036**	**17.8%**	**27 128**	**19.8%**	**25.5%**
Municipal governance and administration	**5 060**	**155**	**3.1%**	**155**	**3.1%**	**1 082**	**28.5%**	**(85.7%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	5 060	155	3.1%	155	3.1%	1 082	28.5%	(85.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**15 228**	**1 219**	**8.0%**	**1 219**	**8.0%**	**6 400**	**26.9%**	**(81.0%)**
Community and Social Services	15 228	-	-	-	-	-	-	-
Sport And Recreation	-	1 219	-	1 219	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	6 400	74.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 223**	**7 212**	**23.1%**	**7 212**	**23.1%**	**3 041**	**8.5%**	**137.2%**
Planning and Development	15 500	5 987	38.6%	5 987	38.6%	-	-	(100.0%)
Road Transport	15 723	1 226	7.8%	1 226	7.8%	3 041	13.6%	(59.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**139 223**	**25 450**	**18.3%**	**25 450**	**18.3%**	**16 606**	**22.5%**	**53.3%**
Energy sources	66 025	11 897	18.0%	11 897	18.0%	11 361	26.2%	4.7%
Water Management	73 198	13 553	18.5%	13 553	18.5%	5 245	17.2%	158.4%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**823 769**	**245 301**	**29.8%**	**245 301**	**29.8%**	**214 823**	**32.4%**	**14.2%**
Property rates	**59 464**	**11 590**	**19.5%**	**11 590**	**19.5%**	**8 394**	**16.7%**	**38.1%**
Service charges	309 823	56 257	18.2%	56 257	18.2%	47 750	20.3%	17.8%
Other revenue	**48 570**	**29 092**	**59.9%**	**29 092**	**59.9%**	**17 183**	**67.2%**	**69.3%**
Transfers and Subsidies - Operational	235 163	100 434	42.7%	100 434	42.7%	85 793	37.1%	17.1%
Transfers and Subsidies - Capital	165 674	46 925	28.3%	46 925	28.3%	54 774	46.8%	(14.3%)
Interest	5 075	1 002	19.7%	1 002	19.7%	929	24.3%	7.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(619 852)**	**(157 927)**	**25.5%**	**(157 927)**	**25.5%**	**(156 029)**	**30.5%**	**1.2%**
Suppliers and employees	(618 811)	(157 913)	25.5%	(157 913)	25.5%	(156 013)	30.5%	1.2%
Finance charges	(976)	(14)	1.4%	(14)	1.4%	(17)	1.8%	(18.4%)
Transfers and grants	(65)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**203 917**	**87 374**	**42.8%**	**87 374**	**42.8%**	**58 793**	**38.8%**	**48.6%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(190 734)**	**(38 234)**	**20.0%**	**(38 234)**	**20.0%**	**(33 578)**	**24.5%**	**13.9%**
Capital assets	(190 734)	(38 234)	20.0%	(38 234)	20.0%	(33 578)	24.5%	13.9%
Net Cash from/(used) Investing Activities	**(190 734)**	**(38 234)**	**20.0%**	**(38 234)**	**20.0%**	**(33 578)**	**24.5%**	**13.9%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(24)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(24)	-	(100.0%)
Payments	**(1 500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 500)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 500)**	**-**	**-**	**-**	**-**	**(24)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**11 683**	**49 141**	**420.6%**	**49 141**	**420.6%**	**25 191**	**177.5%**	**95.1%**
Cash/cash equivalents at the year begin:	96 367	36 206	37.6%	36 206	37.6%	67 636	74.8%	(46.5%)
Cash/cash equivalents at the year end:	**108 051**	**87 351**	**80.8%**	**87 351**	**80.8%**	**92 827**	**88.7%**	**(5.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 694	26.6%	1 428	10.3%	834	6.0%	7 908	57.0%	13 864	9.6%	(1 165)	(8.4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 089	30.1%	3 121	13.3%	813	3.5%	12 510	53.2%	23 533	16.3%	(857)	(3.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 110	9.3%	1 986	4.5%	1 976	4.5%	36 259	81.8%	44 332	30.7%	(3 786)	(8.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 190	11.2%	1 044	5.3%	834	4.3%	15 495	79.2%	19 563	13.5%	(4 283)	(21.9%)	-	-
Receivables from Exchange Transactions - Waste Management	1 197	10.7%	624	5.6%	499	4.5%	8 831	79.2%	11 151	7.7%	(2 146)	(19.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	799	4.3%	865	4.7%	855	4.6%	15 927	86.3%	18 446	12.8%	(2 808)	(15.2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	876	6.4%	17	.1%	1 410	10.3%	11 366	83.2%	13 669	9.5%	(150)	(1.1%)	-	-
Total By Income Source	**19 955**	**13.8%**	**9 086**	**6.3%**	**7 222**	**5.0%**	**108 295**	**74.9%**	**144 558**	**100.0%**	**(15 195)**	**(10.5%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	491	8.0%	213	3.5%	370	6.0%	5 094	82.6%	6 169	4.3%	(378)	(6.1%)	-	-
Commercial	10 669	27.5%	3 809	9.8%	2 737	7.1%	21 514	55.5%	38 730	26.8%	(2 046)	(5.3%)	-	-
Households	8 796	8.8%	5 063	5.1%	4 114	4.1%	81 687	82.0%	99 660	68.9%	(12 770)	(12.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 955**	**13.8%**	**9 086**	**6.3%**	**7 222**	**5.0%**	**108 295**	**74.9%**	**144 558**	**100.0%**	**(15 195)**	**(10.5%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Martin Tsatsimpe	053 712 9333
Financial Manager	Mr Levy Mashiane	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**703 065**	**147 475**	**21.0%**	**147 475**	**21.0%**	**124 422**	**19.1%**	**18.5%**
Exchange Revenue								
Service charges - Electricity	232 996	34 677	14.9%	34 677	14.9%	24 734	12.2%	40.2%
Service charges - Water	65 507	11 837	18.1%	11 837	18.1%	11 507	17.6%	2.9%
Service charges - Waste Water Management	49 689	10 435	21.0%	10 435	21.0%	10 893	21.9%	(4.2%)
Service charges - Waste Management	40 993	10 911	26.6%	10 911	26.6%	9 642	23.5%	13.2%
Sale of Goods and Rendering of Services	7 434	1 230	16.5%	1 230	16.5%	1 066	14.3%	15.3%
Agency services	566	138	24.3%	138	24.3%	106	18.8%	29.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 362	7 180	25.3%	7 180	25.3%	11 306	28.3%	(36.5%)
Interest earned from Current and Non Current Assets	597	43	7.1%	43	7.1%	28	4.7%	50.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 909	493	25.8%	493	25.8%	425	22.3%	15.9%
Licence and permits	7	0	1.9%	0	1.9%	0	5.7%	(67.7%)
Operational Revenue	20 475	64	.3%	64	.3%	86	.4%	(25.8%)
Non-Exchange Revenue								
Property rates	169 260	40 222	23.8%	40 222	23.8%	33 220	20.5%	21.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	590	155	26.2%	155	26.2%	99	16.7%	56.8%
Licences or permits	1 729	455	26.3%	455	26.3%	312	18.1%	45.8%
Transfer and subsidies - Operational	65 636	25 702	39.2%	25 702	39.2%	20 998	35.7%	22.4%
Interest	17 314	3 509	20.3%	3 509	20.3%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	427	-	427	-	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**799 449**	**103 914**	**13.0%**	**103 914**	**13.0%**	**136 093**	**21.1%**	**(23.6%)**
Employee related costs	326 720	53 317	16.3%	53 317	16.3%	51 987	24.5%	2.6%
Remuneration of councillors	6 098	1 154	18.9%	1 154	18.9%	1 562	25.6%	(26.2%)
Bulk purchases - electricity	180 031	20 873	11.6%	20 873	11.6%	37 853	25.0%	(44.9%)
Inventory consumed	25 411	1 490	5.9%	1 490	5.9%	3 734	13.4%	(60.1%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	67 148	-	-	-	-	-	-	-
Interest	12 896	2 702	21.0%	2 702	21.0%	1 152	6.1%	134.5%
Contracted services	80 861	11 611	14.4%	11 611	14.4%	18 916	21.9%	(38.6%)
Transfers and subsidies	420	-	-	-	-	-	-	-
Irrecoverable debts written off	19 082	4 590	24.1%	4 590	24.1%	14 439	124.1%	(68.2%)
Operational costs	79 184	8 176	10.3%	8 176	10.3%	6 450	8.3%	26.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 600	-	-	-	-	-	-	-
Surplus/(Deficit)	**(96 384)**	**43 561**		**43 561**		**(11 671)**		
Transfers and subsidies - capital (monetary allocations)	31 510	-	-	-	-	2 721	6.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(64 874)**	**43 561**		**43 561**		**(8 950)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(64 874)**	**43 561**		**43 561**		**(8 950)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(64 874)**	**43 561**		**43 561**		**(8 950)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(64 874)**	**43 561**		**43 561**		**(8 950)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**31 510**	**636**	**2.0%**	**636**	**2.0%**	**5 947**	**14.7%**	**(89.3%)**
National Government	31 510	636	2.0%	636	2.0%	5 947	14.7%	(89.3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 510**	**636**	**2.0%**	**636**	**2.0%**	**5 947**	**14.7%**	**(89.3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**31 510**	**636**	**2.0%**	**636**	**2.0%**	**5 947**	**14.7%**	**(89.3%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**31 510**	**636**	**2.0%**	**636**	**2.0%**	**5 947**	**14.7%**	**(89.3%)**
Energy sources	4 000	-	-	-	-	3 207	14.3%	(100.0%)
Water Management	14 225	636	4.5%	636	4.5%	518	10.4%	23.0%
Waste Water Management	13 285	-	-	-	-	2 222	17.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**641 478**	**185 013**	**28.8%**	**185 013**	**28.8%**	**149 853**	**25.1%**	**23.5%**
Property rates	**169 260**	**19 568**	**11.6%**	**19 568**	**11.6%**	**18 140**	**12.2%**	**7.9%**
Service charges	341 858	51 201	15.0%	51 201	15.0%	48 690	15.4%	5.2%
Other revenue	**32 616**	**114 045**	**349.7%**	**114 045**	**349.7%**	**83 021**	**254.5%**	**37.4%**
Transfers and Subsidies - Operational	65 636	198	.3%	198	.3%	2	-	8 918.4%
Transfers and Subsidies - Capital	31 510	-	-	-	-	-	-	-
Interest	597	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(711 200)**	**(25 049)**	**3.5%**	**(25 049)**	**3.5%**	**(59 189)**	**9.8%**	**(57.7%)**
Suppliers and employees	(698 304)	(25 049)	3.6%	(25 049)	3.6%	(59 189)	10.2%	(57.7%)
Finance charges	(12 896)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(69 722)**	**159 964**	**(229.4%)**	**159 964**	**(229.4%)**	**90 664**	**(1 529.6%)**	**76.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(31 510)**	**(14 196)**	**45.1%**	**(14 196)**	**45.1%**	**(7 608)**	**18.8%**	**86.6%**
Capital assets	(31 510)	(14 196)	45.1%	(14 196)	45.1%	(7 608)	18.8%	86.6%
Net Cash from/(used) Investing Activities	**(31 510)**	**(14 196)**	**45.1%**	**(14 196)**	**45.1%**	**(7 608)**	**18.8%**	**86.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**(39)**	**-**	**(39)**	**-**	**99**	**-**	**(139.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(39)	-	(39)	-	99	-	(139.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(39)**	**-**	**(39)**	**-**	**99**	**-**	**(139.0%)**
Net Increase/(Decrease) in cash held	**(101 232)**	**145 729**	**(144.0%)**	**145 729**	**(144.0%)**	**83 154**	**(179.5%)**	**75.3%**
Cash/cash equivalents at the year begin:	16 683	-	-	-	-	19 253	92.4%	(100.0%)
Cash/cash equivalents at the year end:	**(84 549)**	**158 920**	**(188.0%)**	**158 920**	**(188.0%)**	**102 408**	**(401.5%)**	**55.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 482	7.2%	2 099	3.4%	3 240	5.2%	52 445	84.2%	62 266	13.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 958	8.6%	5 278	4.6%	22 937	19.9%	77 208	66.9%	115 380	24.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 934	11.4%	5 620	5.4%	5 365	5.1%	81 686	78.1%	104 604	22.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 649	10.8%	2 469	5.7%	1 768	4.1%	34 211	79.4%	43 097	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 656	7.3%	1 944	3.1%	1 618	2.5%	55 250	87.1%	63 468	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	99	100.0%	99	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 741	4.2%	4 535	4.0%	4 118	3.7%	98 768	88.1%	112 163	24.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(39 420)	111.8%	94	(.3%)	116	(.3%)	3 949	(11.2%)	(35 261)	(7.6%)	-	-	-	-
Total By Income Source	**1 000**	**.2%**	**22 039**	**4.7%**	**39 161**	**8.4%**	**403 615**	**86.6%**	**465 816**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(125)	(1.4%)	474	5.2%	1 572	17.3%	7 171	78.9%	9 092	2.0%	-	-	-	-
Commercial	2 021	51.2%	547	13.9%	471	11.9%	909	23.0%	3 949	.8%	-	-	-	-
Households	6 526	2.2%	12 398	4.2%	9 495	3.2%	265 722	90.3%	294 141	63.1%	-	-	-	-
Other	(7 422)	(4.7%)	8 621	5.4%	27 623	17.4%	129 813	81.8%	158 635	34.1%	-	-	-	-
Total By Customer Group	**1 000**	**.2%**	**22 039**	**4.7%**	**39 161**	**8.4%**	**403 615**	**86.6%**	**465 816**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	26 684	7.4%	333 432	92.6%	360 117	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	27	81.9%	6	18.1%	-	-	-	-	33	-
Total	**27**	**-**	**6**	**-**	**26 684**	**7.4%**	**333 432**	**92.6%**	**360 150**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**120 182**	**47 810**	**39.8%**	**47 810**	**39.8%**	**42 574**	**36.3%**	**12.3%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 994	722	36.2%	722	36.2%	327	17.4%	120.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	782	36	4.6%	36	4.6%	29	4.0%	22.2%
Interest earned from Current and Non Current Assets	1 317	274	20.8%	274	20.8%	728	58.7%	(62.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	252	68	27.0%	68	27.0%	57	24.7%	20.0%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	129	31	24.2%	31	24.2%	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	115 708	46 679	40.3%	46 679	40.3%	41 434	36.7%	12.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**119 932**	**22 950**	**19.1%**	**22 950**	**19.1%**	**27 394**	**23.5%**	**(16.2%)**
Employee related costs	91 167	13 289	14.6%	13 289	14.6%	17 831	20.5%	(25.5%)
Remuneration of councillors	5 714	944	16.5%	944	16.5%	1 478	24.5%	(36.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	693	56	8.1%	56	8.1%	2	.1%	2 591.8%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 294	2 002	46.6%	2 002	46.6%	-	-	(100.0%)
Interest	597	203	34.0%	203	34.0%	4	1.9%	4 932.9%
Contracted services	6 591	384	5.8%	384	5.8%	3 026	36.6%	(87.3%)
Transfers and subsidies	50	-	-	-	-	-	-	-
Irrecoverable debts written off	111	-	-	-	-	-	-	-
Operational costs	10 715	6 072	56.7%	6 072	56.7%	5 053	46.4%	20.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**250**	**24 860**		**24 860**		**15 181**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	60	-	60	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**250**	**24 920**		**24 920**		**15 181**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**250**	**24 920**		**24 920**		**15 181**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**250**	**24 920**		**24 920**		**15 181**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**250**	**24 920**		**24 920**		**15 181**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**250**	**-**	**-**	**-**	**-**	**1 187**	**209.8%**	**(100.0%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	250	-	-	-	-	1 187	209.8%	(100.0%)
Capital Expenditure Functional	**250**	**-**	**-**	**-**	**-**	**1 187**	**209.8%**	**(100.0%)**
Municipal governance and administration	**250**	**-**	**-**	**-**	**-**	**1 187**	**237.3%**	**(100.0%)**
Executive and Council	-	-	-	-	-	647	-	(100.0%)
Finance and administration	250	-	-	-	-	540	107.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**119 737**	**10 061**	**8.4%**	**10 061**	**8.4%**	**8 706**	**7.4%**	**15.6%**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**2 582**	**(800)**	**(31.0%)**	**(800)**	**(31.0%)**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	115 837	10 310	8.9%	10 310	8.9%	8 557	7.6%	20.5%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	1 317	551	41.8%	551	41.8%	149	7.5%	269.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(117 063)**	**(11)**	**-**	**(11)**	**-**	**-**	**-**	**(100.0%)**
Suppliers and employees	(116 416)	(11)	-	(11)	-	-	-	(100.0%)
Finance charges	(597)	-	-	-	-	-	-	-
Transfers and grants	(50)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**2 674**	**10 050**	**375.9%**	**10 050**	**375.9%**	**8 706**	**417.0%**	**15.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(288)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(288)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(288)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 386**	**10 050**	**421.2%**	**10 050**	**421.2%**	**8 706**	**572.0%**	**15.4%**
Cash/cash equivalents at the year begin:	47 349	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**49 735**	**10 050**	**20.2%**	**10 050**	**20.2%**	**8 706**	**64.0%**	**15.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	817	100.0%	817	12.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	146	2.5%	(6)	(.1%)	637	10.9%	5 075	86.7%	5 852	87.7%	-	-	-	-
Total By Income Source	**146**	**2.2%**	**(6)**	**(.1%)**	**637**	**9.6%**	**5 892**	**88.3%**	**6 669**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	134	2.1%	-	-	631	10.1%	5 488	87.8%	6 254	93.8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	2.8%	(6)	(1.4%)	6	1.4%	404	97.2%	415	6.2%	-	-	-	-
Total By Customer Group	**146**	**2.2%**	**(6)**	**(.1%)**	**637**	**9.6%**	**5 892**	**88.3%**	**6 669**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	562	6.2%	573	6.3%	(0)	-	7 917	87.5%	9 052	88.4%
Auditor-General	1 190	100.0%	-	-	-	-	-	-	1 190	11.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 752**	**17.1%**	**573**	**5.6%**	**(0)**	**-**	**7 917**	**77.3%**	**10 241**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**117 652**	**(68)**	**(.1%)**	**(68)**	**(.1%)**	**2 489**	**2.2%**	**(102.7%)**
Exchange Revenue								
Service charges - Electricity	23 802	(35)	(.1%)	(35)	(.1%)	1 451	7.8%	(102.4%)
Service charges - Water	9 811	(6)	(.1%)	(6)	(.1%)	462	11.5%	(101.2%)
Service charges - Waste Water Management	3 128	(22)	(.7%)	(22)	(.7%)	281	10.9%	(107.7%)
Service charges - Waste Management	2 190	(6)	(.3%)	(6)	(.3%)	241	9.3%	(102.7%)
Sale of Goods and Rendering of Services	530	-	-	-	-	103	2.4%	(100.0%)
Agency services	102	-	-	-	-	9	9.8%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 672	-	-	-	-	417	4.7%	(100.0%)
Interest earned from Current and Non Current Assets	246	-	-	-	-	1	.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	135	-	-	-	-	10	21.4%	(100.0%)
Rental from Fixed Assets	2 940	-	-	-	-	56	.4%	(100.0%)
Licence and permits	1	-	-	-	-	4	457.2%	(100.0%)
Operational Revenue	496	0	-	0	-	3	4.8%	(96.4%)
Non-Exchange Revenue								
Property rates	20 018	-	-	-	-	(1 180)	(5.6%)	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	126	-	-	-	-	3	2.6%	(100.0%)
Licences or permits	9	-	-	-	-	-	-	-
Transfer and subsidies - Operational	30 071	-	-	-	-	0	-	(100.0%)
Interest	1 545	-	-	-	-	305	19.3%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	14 712	-	-	-	-	324	6.8%	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	118	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**118 749**	**7 838**	**6.6%**	**7 838**	**6.6%**	**10 243**	**9.6%**	**(23.5%)**
Employee related costs	36 372	6 322	17.4%	6 322	17.4%	5 746	18.3%	10.0%
Remuneration of councillors	4 882	777	15.9%	777	15.9%	846	17.1%	(8.2%)
Bulk purchases - electricity	13 240	12	.1%	12	.1%	1 948	10.8%	(99.4%)
Inventory consumed	4 853	8	.2%	8	.2%	131	3.6%	(93.9%)
Debt impairment	11 678	-	-	-	-	151	1.2%	(100.0%)
Depreciation and amortisation	13 323	-	-	-	-	-	-	-
Interest	3 808	-	-	-	-	57	1.6%	(100.0%)
Contracted services	10 599	233	2.2%	233	2.2%	420	9.0%	(44.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 641	-	-	-	-	-	-	-
Operational costs	18 079	487	2.7%	487	2.7%	943	5.9%	(48.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	275	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 097)**	**(7 906)**		**(7 906)**		**(7 754)**		
Transfers and subsidies - capital (monetary allocations)	17 726	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 629**	**(7 906)**		**(7 906)**		**(7 754)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**16 629**	**(7 906)**		**(7 906)**		**(7 754)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 629**	**(7 906)**		**(7 906)**		**(7 754)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 629**	**(7 906)**		**(7 906)**		**(7 754)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**17 986**	**16 385**	**91.1%**	**16 385**	**91.1%**	**22 464**	**126.9%**	**(27.1%)**
National Government	17 726	6 728	38.0%	6 728	38.0%	22 430	126.7%	(70.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 726**	**6 728**	**38.0%**	**6 728**	**38.0%**	**22 430**	**126.7%**	**(70.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	260	9 657	3 714.3%	9 657	3 714.3%	33	-	28 954.6%
Capital Expenditure Functional	**17 986**	**16 634**	**92.5%**	**16 634**	**92.5%**	**23 103**	**130.5%**	**(28.0%)**
Municipal governance and administration	**260**	**-**	**-**	**-**	**-**	**793**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	260	-	-	-	-	793	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**91**	**-**	**91**	**-**	**7**	**-**	**1 129.6%**
Community and Social Services	-	91	-	91	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	7	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**215**	**-**	**215**	**-**	**(207)**	**-**	**(203.8%)**
Planning and Development	-	172	-	172	-	-	-	(100.0%)
Road Transport	-	43	-	43	-	(207)	-	(120.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**17 726**	**16 328**	**92.1%**	**16 328**	**92.1%**	**22 510**	**127.2%**	**(27.5%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	9 900	9 394	94.9%	9 394	94.9%	17 471	174.7%	(46.2%)
Waste Water Management	7 826	6 934	88.6%	6 934	88.6%	5 039	65.5%	37.6%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**117 839**	**36**	**-**	**36**	**-**	**-**	**-**	**(100.0%)**
Property rates	**21 226**	**18**	**.1%**	**18**	**.1%**	**-**	**-**	**(100.0%)**
Service charges	55 082	17	-	17	-	-	-	(100.0%)
Other revenue	**4 287**	**1**	**-**	**1**	**-**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	19 517	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	17 726	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(90 484)**	**(5 670)**	**6.3%**	**(5 670)**	**6.3%**	**(2 008)**	**3.6%**	**182.5%**
Suppliers and employees	(87 919)	(5 670)	6.4%	(5 670)	6.4%	(2 008)	3.8%	182.5%
Finance charges	(3 808)	-	-	-	-	-	-	-
Transfers and grants	1 242	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**27 355**	**(5 634)**	**(20.6%)**	**(5 634)**	**(20.6%)**	**(2 008)**	**(6.2%)**	**180.7%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(17 986)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(17 986)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(17 986)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**9 369**	**(5 634)**	**(60.1%)**	**(5 634)**	**(60.1%)**	**(2 008)**	**(13.6%)**	**180.7%**
Cash/cash equivalents at the year begin:	6 018	(1 212)	(20.1%)	(1 212)	(20.1%)	4 969	(1 544.2%)	(124.4%)
Cash/cash equivalents at the year end:	**15 387**	**(6 846)**	**(44.5%)**	**(6 846)**	**(44.5%)**	**7 370**	**50.9%**	**(192.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 157	3.4%	595	1.7%	512	1.5%	32 083	93.4%	34 348	23.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 340	20.4%	285	4.3%	215	3.3%	4 722	72.0%	6 562	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 853	36.2%	664	1.2%	605	1.1%	33 689	61.5%	54 811	38.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	807	4.2%	391	2.0%	324	1.7%	17 864	92.1%	19 386	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	730	3.6%	372	1.8%	325	1.6%	18 979	93.0%	20 407	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	87	1.0%	72	.8%	49	.6%	8 650	97.6%	8 858	6.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**23 975**	**16.6%**	**2 379**	**1.6%**	**2 031**	**1.4%**	**115 987**	**80.3%**	**144 372**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	628	54.4%	78	6.7%	129	11.2%	319	27.6%	1 154	.8%	-	-	-	-
Commercial	10 442	25.6%	587	1.4%	440	1.1%	29 310	71.9%	40 778	28.2%	-	-	-	-
Households	12 905	12.6%	1 715	1.7%	1 462	1.4%	86 359	84.3%	102 440	71.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**23 975**	**16.6%**	**2 379**	**1.6%**	**2 031**	**1.4%**	**115 987**	**80.3%**	**144 372**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 257	3.8%	-	-	-	-	56 500	96.2%	58 758	89.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 226	46.2%	17	.6%	-	-	1 410	53.2%	2 653	4.1%
Auditor-General	134	3.4%	59	1.5%	37	.9%	3 725	94.2%	3 955	6.1%
Other	12	100.0%	-	-	-	-	-	-	12	-
Total	**3 629**	**5.6%**	**76**	**.1%**	**37**	**.1%**	**61 636**	**94.3%**	**65 378**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**411 638**	**135 528**	**32.9%**	**135 528**	**32.9%**	**139 696**	**38.2%**	**(3.0%)**
Exchange Revenue								
Service charges - Electricity	149 047	28 583	19.2%	28 583	19.2%	31 623	24.4%	(9.6%)
Service charges - Water	57 176	10 023	17.5%	10 023	17.5%	14 278	28.7%	(29.8%)
Service charges - Waste Water Management	22 428	3 841	17.1%	3 841	17.1%	3 627	17.2%	5.9%
Service charges - Waste Management	26 640	4 458	16.7%	4 458	16.7%	4 189	16.7%	6.4%
Sale of Goods and Rendering of Services	792	256	32.4%	256	32.4%	151	23.5%	70.0%
Agency services	400	14	3.5%	14	3.5%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 342	5 327	34.7%	5 327	34.7%	3 746	39.2%	42.2%
Interest earned from Current and Non Current Assets	2 085	1 253	60.1%	1 253	60.1%	456	33.5%	174.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1 194	284	23.7%	284	23.7%	263	23.2%	8.0%
Rental from Fixed Assets	3 240	575	17.8%	575	17.8%	660	21.9%	(12.9%)
Licence and permits	1 586	419	26.4%	419	26.4%	460	40.6%	(9.0%)
Operational Revenue	340	99	29.2%	99	29.2%	3 328	1 095.1%	(97.0%)
Non-Exchange Revenue								
Property rates	57 428	50 791	88.4%	50 791	88.4%	51 249	92.3%	(.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	575	23	4.0%	23	4.0%	142	42.5%	(83.7%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 179	28 164	40.7%	28 164	40.7%	24 654	38.3%	14.2%
Interest	4 187	1 417	33.9%	1 417	33.9%	868	35.0%	63.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**504 123**	**89 989**	**17.9%**	**89 989**	**17.9%**	**88 953**	**21.4%**	**1.2%**
Employee related costs	102 967	24 471	23.8%	24 471	23.8%	25 237	22.8%	(3.0%)
Remuneration of councillors	6 759	1 690	25.0%	1 690	25.0%	1 552	23.0%	8.9%
Bulk purchases - electricity	138 000	37 492	27.2%	37 492	27.2%	39 516	43.9%	(5.1%)
Inventory consumed	65 596	9 598	14.6%	9 598	14.6%	11 588	19.9%	(17.2%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	81 663	-	-	-	-	-	-	-
Interest	2 703	7 757	287.0%	7 757	287.0%	1 745	88.8%	344.5%
Contracted services	42 470	3 693	8.7%	3 693	8.7%	3 497	8.3%	5.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	21 986	-	-	-	-	-	-	-
Operational costs	33 560	5 287	15.8%	5 287	15.8%	5 818	18.7%	(9.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	8 421	-	-	-	-	-	-	-
Surplus/(Deficit)	**(92 485)**	**45 539**		**45 539**		**50 743**		
Transfers and subsidies - capital (monetary allocations)	36 599	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(55 886)**	**45 539**		**45 539**		**50 743**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(55 886)**	**45 539**		**45 539**		**50 743**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(55 886)**	**45 539**		**45 539**		**50 743**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(55 886)**	**45 539**		**45 539**		**50 743**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**55 899**	**29**	**.1%**	**29**	**.1%**	**-**	**-**	**(100.0%)**
National Government	36 599	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 599**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19 300	29	.1%	29	.1%	-	-	(100.0%)
Capital Expenditure Functional	**55 899**	**29**	**.1%**	**29**	**.1%**	**-**	**-**	**(100.0%)**
Municipal governance and administration	**17 100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	17 100	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**29**	**-**	**29**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	29	-	29	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**38 799**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	1 600	-	-	-	-	-	-	-
Water Management	600	-	-	-	-	-	-	-
Waste Water Management	36 599	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**428 457**	**139 871**	**32.6%**	**139 871**	**32.6%**	**96 900**	**27.0%**	**44.3%**
Property rates	**61 477**	**13 744**	**22.4%**	**13 744**	**22.4%**	**13 740**	**27.5%**	**-**
Service charges	306 391	18 581	6.1%	18 581	6.1%	44 448	18.7%	(58.2%)
Other revenue	**7 876**	**36 471**	**463.1%**	**36 471**	**463.1%**	**4 376**	**61.5%**	**733.4%**
Transfers and Subsidies - Operational	14 029	69 042	492.1%	69 042	492.1%	34 336	151.6%	101.1%
Transfers and Subsidies - Capital	36 599	2 033	5.6%	2 033	5.6%	-	-	(100.0%)
Interest	2 085	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(391 803)**	**(68 575)**	**17.5%**	**(68 575)**	**17.5%**	**(78 284)**	**23.0%**	**(12.4%)**
Suppliers and employees	(389 100)	(64 998)	16.7%	(64 998)	16.7%	(78 284)	23.1%	(17.0%)
Finance charges	(2 703)	(3 577)	132.4%	(3 577)	132.4%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 654**	**71 296**	**194.5%**	**71 296**	**194.5%**	**18 616**	**100.4%**	**283.0%**
Cash Flow from Investing Activities								
Receipts	**(945)**	**(32)**	**3.4%**	**(32)**	**3.4%**	**(16)**	**1.9%**	**102.3%**
Proceeds on disposal of PPE	-	-	-	-	-	11	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(945)	(32)	3.4%	(32)	3.4%	(27)	3.2%	19.6%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(55 899)**	**94**	**(.2%)**	**94**	**(.2%)**	**-**	**-**	**(100.0%)**
Capital assets	(55 899)	94	(.2%)	94	(.2%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(56 844)**	**62**	**(.1%)**	**62**	**(.1%)**	**(16)**	**-**	**(495.3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(3 212)**	**76.6%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(3 212)	76.6%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(3 212)**	**(15.4%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(20 189)**	**71 358**	**(353.4%)**	**71 358**	**(353.4%)**	**15 389**	**(46.8%)**	**363.7%**
Cash/cash equivalents at the year begin:	24 517	46 770	190.8%	46 770	190.8%	24 517	75.5%	90.8%
Cash/cash equivalents at the year end:	**4 327**	**118 152**	**2 730.3%**	**118 152**	**2 730.3%**	**39 928**	**(9 423.1%)**	**195.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 183	4.0%	2 536	2.4%	2 131	2.0%	95 991	91.6%	104 841	28.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 277	6.7%	3 272	3.5%	1 953	2.1%	82 433	87.8%	93 935	25.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 544	7.1%	1 615	2.1%	1 370	1.7%	70 058	89.1%	78 588	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 321	5.1%	731	2.8%	616	2.4%	23 040	89.6%	25 708	6.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 860	3.6%	1 139	2.2%	1 022	2.0%	47 500	92.2%	51 521	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	373	2.3%	327	2.0%	257	1.6%	15 060	94.0%	16 018	4.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**19 559**	**5.3%**	**9 620**	**2.6%**	**7 349**	**2.0%**	**334 083**	**90.1%**	**370 611**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 787	21.3%	968	7.4%	596	4.6%	8 707	66.7%	13 058	3.5%	-	-	-	-
Commercial	7 908	6.7%	3 833	3.3%	2 356	2.0%	103 653	88.0%	117 751	31.8%	-	-	-	-
Households	8 864	3.7%	4 818	2.0%	4 397	1.8%	221 723	92.5%	239 802	64.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 559**	**5.3%**	**9 620**	**2.6%**	**7 349**	**2.0%**	**334 083**	**90.1%**	**370 611**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 848	6.2%	(1 703)	(.7%)	2 344	1.0%	225 764	93.6%	241 254	52.5%
Bulk Water	3 607	1.7%	(12 449)	(5.8%)	4 211	2.0%	218 819	102.2%	214 188	46.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(73)	(3.3%)	590	26.8%	(416)	(18.9%)	2 106	95.4%	2 206	.5%
Auditor-General	-	-	413	33.7%	-	-	811	66.3%	1 224	.3%
Other	8	2.2%	(421)	(119.3%)	(79)	(22.4%)	845	239.5%	353	.1%
Total	**18 390**	**4.0%**	**(13 570)**	**(3.0%)**	**6 059**	**1.3%**	**448 345**	**97.6%**	**459 224**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**78 756**	**30 596**	**38.8%**	**30 596**	**38.8%**	**32 155**	**39.4%**	**(4.8%)**
Exchange Revenue								
Service charges - Electricity	6 198	1 131	18.3%	1 131	18.3%	1 244	8.8%	(9.0%)
Service charges - Water	3 485	699	20.1%	699	20.1%	473	14.3%	47.9%
Service charges - Waste Water Management	2 041	439	21.5%	439	21.5%	284	14.7%	54.5%
Service charges - Waste Management	1 891	469	24.8%	469	24.8%	302	16.8%	55.5%
Sale of Goods and Rendering of Services	1 006	17	1.7%	17	1.7%	2	.3%	596.2%
Agency services	1 402	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 024	1 508	30.0%	1 508	30.0%	965	22.1%	56.2%
Interest earned from Current and Non Current Assets	174	6	3.6%	6	3.6%	9	5.3%	(28.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	85	63	73.6%	63	73.6%	24	19.2%	167.1%
Licence and permits	2	0	11.5%	0	11.5%	1	81.8%	(85.2%)
Operational Revenue	1 263	-	-	-	-	439	36.6%	(100.0%)
Non-Exchange Revenue								
Property rates	14 062	11 868	84.4%	11 868	84.4%	12 616	96.2%	(5.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	37 406	13 463	36.0%	13 463	36.0%	15 037	42.2%	(10.5%)
Interest	4 714	929	19.7%	929	19.7%	758	16.0%	22.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2	-	2	-	1	-	102.1%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**119 345**	**10 824**	**9.1%**	**10 824**	**9.1%**	**6 513**	**8.0%**	**66.2%**
Employee related costs	33 223	7 552	22.7%	7 552	22.7%	4 646	14.9%	62.5%
Remuneration of councillors	4 834	1 166	24.1%	1 166	24.1%	760	16.3%	53.3%
Bulk purchases - electricity	16 364	226	1.4%	226	1.4%	66	.5%	240.3%
Inventory consumed	4 588	593	12.9%	593	12.9%	360	8.3%	64.7%
Debt impairment	18 210	-	-	-	-	-	-	-
Depreciation and amortisation	32 155	-	-	-	-	-	-	-
Interest	2 735	-	-	-	-	-	-	-
Contracted services	1 472	294	20.0%	294	20.0%	117	8.1%	152.3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	5 764	993	17.2%	993	17.2%	563	10.0%	76.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(40 589)**	**19 772**		**19 772**		**25 641**		
Transfers and subsidies - capital (monetary allocations)	12 626	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(27 963)**	**19 772**		**19 772**		**25 641**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(27 963)**	**19 772**		**19 772**		**25 641**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(27 963)**	**19 772**		**19 772**		**25 641**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(27 963)**	**19 772**		**19 772**		**25 641**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**13 589**	**-**	**-**	**-**	**-**	**170**	**.9%**	**(100.0%)**
National Government	12 733	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 733**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	856	-	-	-	-	170	3.3%	(100.0%)
Capital Expenditure Functional	**13 589**	**-**	**-**	**-**	**-**	**170**	**.9%**	**(100.0%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**13 589**	**-**	**-**	**-**	**-**	**170**	**1.7%**	**(100.0%)**
Energy sources	513	-	-	-	-	-	-	-
Water Management	342	-	-	-	-	170	52.4%	(100.0%)
Waste Water Management	12 733	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**88 284**	**45 601**	**51.7%**	**45 601**	**51.7%**	**45 644**	**95.9%**	**(.1%)**
Property rates	**8 972**	**1 815**	**20.2%**	**1 815**	**20.2%**	**1 092**	**-**	**66.2%**
Service charges	15 568	5 986	38.4%	5 986	38.4%	1 628	-	267.7%
Other revenue	**13 355**	**18 400**	**137.8%**	**18 400**	**137.8%**	**31 002**	**65.1%**	**(40.6%)**
Transfers and Subsidies - Operational	37 406	13 700	36.6%	13 700	36.6%	11 921	-	14.9%
Transfers and Subsidies - Capital	12 626	5 700	45.1%	5 700	45.1%	-	-	(100.0%)
Interest	358	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(53 074)**	**(44 500)**	**83.8%**	**(44 500)**	**83.8%**	**(40 393)**	**172.7%**	**10.2%**
Suppliers and employees	(50 339)	(44 500)	88.4%	(44 500)	88.4%	(40 393)	172.7%	10.2%
Finance charges	(2 735)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**35 210**	**1 101**	**3.1%**	**1 101**	**3.1%**	**5 251**	**21.7%**	**(79.0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**2**	**-**	**2**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	2	-	2	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(13 589)**	**-**	**-**	**-**	**-**	**(170)**	**-**	**(100.0%)**
Capital assets	(13 589)	-	-	-	-	(170)	-	(100.0%)
Net Cash from/(used) Investing Activities	**(13 589)**	**2**	**-**	**2**	**-**	**(170)**	**-**	**(101.2%)**
Cash Flow from Financing Activities								
Receipts	**2 374**	**5**	**.2%**	**5**	**.2%**	**2**	**-**	**133.5%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 399	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(24)	5	(19.2%)	5	(19.2%)	2	-	133.5%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**2 374**	**5**	**.2%**	**5**	**.2%**	**2**	**-**	**133.5%**
Net Increase/(Decrease) in cash held	**23 995**	**1 108**	**4.6%**	**1 108**	**4.6%**	**5 083**	**21.0%**	**(78.2%)**
Cash/cash equivalents at the year begin:	41 298	-	-	-	-	7 883	56.6%	(100.0%)
Cash/cash equivalents at the year end:	**65 293**	**1 726**	**2.6%**	**1 726**	**2.6%**	**12 966**	**34.0%**	**(86.7%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	821	2.4%	371	1.1%	33 026	96.5%	-	-	34 218	21.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	438	5.0%	143	1.6%	8 244	93.4%	-	-	8 825	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 747	12.6%	468	1.2%	32 490	86.2%	-	-	37 705	23.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	367	4.1%	164	1.8%	8 372	94.0%	-	-	8 903	5.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	485	3.1%	230	1.4%	15 179	95.5%	-	-	15 895	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 993	5.3%	611	1.1%	52 441	93.6%	-	-	56 045	34.7%	-	-	-	-
Total By Income Source	**9 851**	**6.1%**	**1 986**	**1.2%**	**149 753**	**92.7%**	**-**	**-**	**161 590**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 064	20.3%	92	.9%	8 016	78.8%	-	-	10 172	6.3%	-	-	-	-
Commercial	859	7.0%	233	1.9%	11 241	91.1%	-	-	12 333	7.6%	-	-	-	-
Households	4 012	4.4%	1 087	1.2%	85 124	94.3%	-	-	90 223	55.8%	-	-	-	-
Other	2 917	6.0%	574	1.2%	45 371	92.9%	-	-	48 862	30.2%	-	-	-	-
Total By Customer Group	**9 851**	**6.1%**	**1 986**	**1.2%**	**149 753**	**92.7%**	**-**	**-**	**161 590**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 506	3.2%	2 555	3.2%	1 888	2.4%	71 960	91.2%	78 910	84.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	473	64.7%	258	35.3%	-	-	-	-	731	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	361	49.0%	376	51.0%	-	-	-	-	737	.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	283	17.7%	-	-	-	-	1 321	82.3%	1 604	1.7%
Auditor-General	995	16.0%	467	7.5%	47	.8%	4 720	75.8%	6 229	6.7%
Other	8	.1%	-	-	500	9.6%	4 704	90.3%	5 212	5.6%
Total	**4 625**	**5.0%**	**3 657**	**3.9%**	**2 435**	**2.6%**	**82 705**	**88.5%**	**93 422**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**129 100**	**34 224**	**26.5%**	**34 224**	**26.5%**	**33 054**	**27.6%**	**3.5%**
Exchange Revenue								
Service charges - Electricity	37 526	7 943	21.2%	7 943	21.2%	8 106	23.8%	(2.0%)
Service charges - Water	11 489	3 394	29.5%	3 394	29.5%	3 280	30.1%	3.5%
Service charges - Waste Water Management	6 320	2 469	39.1%	2 469	39.1%	2 414	40.2%	2.3%
Service charges - Waste Management	6 247	2 436	39.0%	2 436	39.0%	2 310	38.9%	5.5%
Sale of Goods and Rendering of Services	214	32	15.0%	32	15.0%	53	26.1%	(39.6%)
Agency services	202	(17)	(8.3%)	(17)	(8.3%)	(12)	(6.2%)	40.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 262	426	33.7%	426	33.7%	383	32.0%	11.0%
Interest earned from Current and Non Current Assets	807	510	63.1%	510	63.1%	116	20.5%	339.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	204	59	28.8%	59	28.8%	52	26.9%	12.9%
Licence and permits	310	325	104.8%	325	104.8%	90	30.6%	260.7%
Operational Revenue	3 021	3	.1%	3	.1%	5	.2%	(34.7%)
Non-Exchange Revenue								
Property rates	19 090	18 958	99.3%	18 958	99.3%	18 003	101.3%	5.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28	5	17.4%	5	17.4%	10	37.6%	(51.3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 945	(2 317)	(5.9%)	(2 317)	(5.9%)	(1 756)	(4.8%)	31.9%
Interest	1 076	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	2 358	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**137 958**	**28 588**	**20.7%**	**28 588**	**20.7%**	**25 389**	**19.0%**	**12.6%**
Employee related costs	49 116	11 509	23.4%	11 509	23.4%	10 118	22.2%	13.7%
Remuneration of councillors	5 677	1 309	23.1%	1 309	23.1%	1 041	19.6%	25.7%
Bulk purchases - electricity	26 357	7 005	26.6%	7 005	26.6%	6 170	24.3%	13.5%
Inventory consumed	3 516	638	18.1%	638	18.1%	421	23.5%	51.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 274	-	-	-	-	-	-	-
Interest	2 135	(1)	(.1%)	(1)	(.1%)	104	5.1%	(101.2%)
Contracted services	15 746	3 828	24.3%	3 828	24.3%	5 329	37.0%	(28.2%)
Transfers and subsidies	200	1 287	643.4%	1 287	643.4%	-	-	(100.0%)
Irrecoverable debts written off	5 918	-	-	-	-	-	-	-
Operational costs	10 120	3 013	29.8%	3 013	29.8%	2 207	23.2%	36.5%
Losses on disposal of Assets	632	-	-	-	-	-	-	-
Other Losses	1 267	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 859)**	**5 636**		**5 636**		**7 665**		
Transfers and subsidies - capital (monetary allocations)	151 755	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**142 896**	**5 636**		**5 636**		**7 665**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**142 896**	**5 636**		**5 636**		**7 665**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**142 896**	**5 636**		**5 636**		**7 665**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**142 896**	**5 636**		**5 636**		**7 665**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**155 401**	**26 265**	**16.9%**	**26 265**	**16.9%**	**6 243**	**7.8%**	**320.7%**
National Government	152 505	26 133	17.1%	26 133	17.1%	6 198	8.7%	321.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**152 505**	**26 133**	**17.1%**	**26 133**	**17.1%**	**6 198**	**7.9%**	**321.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 896	132	4.5%	132	4.5%	45	2.7%	191.7%
Capital Expenditure Functional	**155 401**	**26 265**	**16.9%**	**26 265**	**16.9%**	**6 243**	**7.8%**	**320.7%**
Municipal governance and administration	**550**	**88**	**16.0%**	**88**	**16.0%**	**155**	**44.3%**	**(43.2%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	400	88	22.0%	88	22.0%	45	22.5%	95.5%
Internal audit	150	-	-	-	-	110	73.4%	(100.0%)
Community and Public Safety	**260**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	80	-	-	-	-	-	-	-
Sport And Recreation	180	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 090**	**-**	**-**	**-**	**-**	**2 429**	**23.6%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	1 090	-	-	-	-	2 429	23.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**153 501**	**26 177**	**17.1%**	**26 177**	**17.1%**	**3 659**	**5.8%**	**615.3%**
Energy sources	5 442	43	.8%	43	.8%	-	-	(100.0%)
Water Management	137 104	25 103	18.3%	25 103	18.3%	3 659	6.0%	586.0%
Waste Water Management	10 755	1 031	9.6%	1 031	9.6%	-	-	(100.0%)
Waste Management	200	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**265 287**	**148 902**	**56.1%**	**148 902**	**56.1%**	**83 804**	**48.1%**	**77.7%**
Property rates	**16 227**	**4 896**	**30.2%**	**4 896**	**30.2%**	**3 979**	**26.3%**	**23.1%**
Service charges	53 819	12 674	23.6%	12 674	23.6%	13 033	18.5%	(2.7%)
Other revenue	**3 734**	**89 957**	**2 409.2%**	**89 957**	**2 409.2%**	**52 379**	**(258.5%)**	**71.7%**
Transfers and Subsidies - Operational	38 945	23 570	60.5%	23 570	60.5%	9 939	27.0%	137.2%
Transfers and Subsidies - Capital	151 755	17 313	11.4%	17 313	11.4%	4 362	6.1%	296.9%
Interest	807	491	60.8%	491	60.8%	112	19.9%	336.6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(107 264)**	**(117 203)**	**109.3%**	**(117 203)**	**109.3%**	**(71 864)**	**70.7%**	**63.1%**
Suppliers and employees	(107 173)	(117 203)	109.4%	(117 203)	109.4%	(71 864)	70.9%	63.1%
Finance charges	(91)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**158 023**	**31 699**	**20.1%**	**31 699**	**20.1%**	**11 940**	**16.5%**	**165.5%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(155 401)**	**(26 265)**	**16.9%**	**(26 265)**	**16.9%**	**(6 243)**	**7.8%**	**320.7%**
Capital assets	(155 401)	(26 265)	16.9%	(26 265)	16.9%	(6 243)	7.8%	320.7%
Net Cash from/(used) Investing Activities	**(155 401)**	**(26 265)**	**16.9%**	**(26 265)**	**16.9%**	**(6 243)**	**7.8%**	**320.7%**
Cash Flow from Financing Activities								
Receipts	**-**	**28**	**-**	**28**	**-**	**(3)**	**-**	**(935.2%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	28	-	28	-	(3)	-	(935.2%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**28**	**-**	**28**	**-**	**(3)**	**-**	**(935.2%)**
Net Increase/(Decrease) in cash held	**2 623**	**5 462**	**208.3%**	**5 462**	**208.3%**	**5 693**	**(79.7%)**	**(4.1%)**
Cash/cash equivalents at the year begin:	50	6 238	12 598.8%	6 238	12 598.8%	3 117	113.0%	100.1%
Cash/cash equivalents at the year end:	**2 672**	**11 700**	**437.9%**	**11 700**	**437.9%**	**8 811**	**(201.1%)**	**32.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 054	4.1%	649	2.5%	856	3.3%	23 300	90.1%	25 859	24.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 788	19.1%	693	7.4%	437	4.7%	6 441	68.8%	9 359	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 359	4.5%	5 044	16.7%	454	1.5%	23 433	77.4%	30 290	28.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	697	5.7%	493	4.1%	487	4.0%	10 461	86.2%	12 137	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	648	3.7%	450	2.6%	537	3.1%	15 845	90.6%	17 480	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	324	2.9%	294	2.7%	357	3.2%	10 086	91.2%	11 061	10.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	1.1%	14	.9%	13	.9%	1 465	97.2%	1 508	1.4%	-	-	-	-
Total By Income Source	**5 885**	**5.5%**	**7 636**	**7.1%**	**3 141**	**2.9%**	**91 031**	**84.5%**	**107 693**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	684	16.0%	1 243	29.1%	259	6.1%	2 088	48.8%	4 274	4.0%	-	-	-	-
Commercial	1 342	18.6%	612	8.5%	263	3.6%	5 015	69.4%	7 231	6.7%	-	-	-	-
Households	3 859	4.0%	5 782	6.0%	2 619	2.7%	83 928	87.3%	96 188	89.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 885**	**5.5%**	**7 636**	**7.1%**	**3 141**	**2.9%**	**91 031**	**84.5%**	**107 693**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 197	100.0%	-	-	-	-	-	-	1 197	5.1%
Auditor-General	699	100.0%	-	-	-	-	-	-	699	3.0%
Other	(150)	(.7%)	(145)	(.7%)	345	1.6%	21 390	99.8%	21 440	91.9%
Total	**1 746**	**7.5%**	**(145)**	**(.6%)**	**345**	**1.5%**	**21 390**	**91.7%**	**23 336**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**79 565**	**6 952**	**8.7%**	**6 952**	**8.7%**	**21 901**	**29.9%**	**(68.3%)**
Exchange Revenue								
Service charges - Electricity	14 468	2 128	14.7%	2 128	14.7%	3 422	25.5%	(37.8%)
Service charges - Water	4 606	714	15.5%	714	15.5%	1 180	26.8%	(39.5%)
Service charges - Waste Water Management	3 943	589	14.9%	589	14.9%	885	23.5%	(33.5%)
Service charges - Waste Management	3 035	443	14.6%	443	14.6%	708	24.4%	(37.5%)
Sale of Goods and Rendering of Services	118	20	17.0%	20	17.0%	35	33.3%	(43.1%)
Agency services	63	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 780	538	14.2%	538	14.2%	840	31.9%	(36.0%)
Interest earned from Current and Non Current Assets	685	275	40.1%	275	40.1%	67	11.5%	309.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	654	92	14.1%	92	14.1%	143	26.4%	(35.5%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	543	23	4.2%	23	4.2%	104	29.8%	(77.9%)
Non-Exchange Revenue								
Property rates	7 432	1 096	14.8%	1 096	14.8%	2 103	27.2%	(47.9%)
Surcharges and Taxes	1 485	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	0	.6%	0	.6%	0	1.7%	(65.2%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	37 768	908	2.4%	908	2.4%	12 190	34.4%	(92.6%)
Interest	971	126	13.0%	126	13.0%	224	36.4%	(43.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**87 049**	**10 609**	**12.2%**	**10 609**	**12.2%**	**12 063**	**14.9%**	**(12.1%)**
Employee related costs	29 574	4 011	13.6%	4 011	13.6%	3 962	14.1%	1.2%
Remuneration of councillors	4 781	794	16.6%	794	16.6%	951	21.5%	(16.5%)
Bulk purchases - electricity	13 600	1 993	14.7%	1 993	14.7%	2 473	21.4%	(19.4%)
Inventory consumed	1 666	418	25.1%	418	25.1%	232	15.3%	79.7%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 400	-	-	-	-	-	-	-
Interest	130	11	8.8%	11	8.8%	(59)	(69.5%)	(119.3%)
Contracted services	9 384	1 733	18.5%	1 733	18.5%	1 645	17.3%	5.3%
Transfers and subsidies	86	-	-	-	-	5	8.0%	(100.0%)
Irrecoverable debts written off	5 400	103	1.9%	103	1.9%	366	36.6%	(71.9%)
Operational costs	12 029	1 546	12.9%	1 546	12.9%	2 488	24.5%	(37.9%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	0	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7 484)**	**(3 657)**		**(3 657)**		**9 838**		
Transfers and subsidies - capital (monetary allocations)	21 733	4 467	20.6%	4 467	20.6%	3 926	12.8%	13.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 249**	**810**		**810**		**13 764**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**14 249**	**810**		**810**		**13 764**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 249**	**810**		**810**		**13 764**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 249**	**810**		**810**		**13 764**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**22 333**	**3 915**	**17.5%**	**3 915**	**17.5%**	**4 339**	**14.2%**	**(9.8%)**
National Government	21 733	3 884	17.9%	3 884	17.9%	4 258	13.9%	(8.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 733**	**3 884**	**17.9%**	**3 884**	**17.9%**	**4 258**	**13.9%**	**(8.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	600	30	5.0%	30	5.0%	81	-	(62.7%)
Capital Expenditure Functional	**22 333**	**3 915**	**17.5%**	**3 915**	**17.5%**	**4 339**	**14.2%**	**(9.8%)**
Municipal governance and administration	**0**	**5**	**474 500.0%**	**5**	**474 500.0%**	**81**	**-**	**(94.1%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	0	5	474 500.0%	5	474 500.0%	81	-	(94.1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	600	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 963**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	1 963	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**19 770**	**3 910**	**19.8%**	**3 910**	**19.8%**	**4 258**	**19.7%**	**(8.2%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	19 770	3 884	19.6%	3 884	19.6%	4 258	19.7%	(8.8%)
Waste Water Management	0	-	-	-	-	-	-	-
Waste Management	0	25	2 541 500.0%	25	2 541 500.0%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**90 577**	**62 037**	**68.5%**	**62 037**	**68.5%**	**32 132**	**33.2%**	**93.1%**
Property rates	**5 689**	**4 262**	**74.9%**	**4 262**	**74.9%**	**1 587**	**28.1%**	**168.5%**
Service charges	16 434	23 917	145.5%	23 917	145.5%	8 575	44.9%	178.9%
Other revenue	**4 584**	**1 536**	**33.5%**	**1 536**	**33.5%**	**583**	**16.9%**	**163.4%**
Transfers and Subsidies - Operational	37 672	17 322	46.0%	17 322	46.0%	15 386	44.9%	12.6%
Transfers and Subsidies - Capital	21 733	15 000	69.0%	15 000	69.0%	6 000	19.6%	150.0%
Interest	4 465	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(69 622)**	**(4 800)**	**6.9%**	**(4 800)**	**6.9%**	**(2 381)**	**3.7%**	**101.6%**
Suppliers and employees	(69 492)	(4 800)	6.9%	(4 800)	6.9%	(2 381)	3.7%	101.6%
Finance charges	(130)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**20 955**	**57 236**	**273.1%**	**57 236**	**273.1%**	**29 751**	**92.9%**	**92.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(21 733)**	**(4 721)**	**21.7%**	**(4 721)**	**21.7%**	**(4 992)**	**16.3%**	**(5.4%)**
Capital assets	(21 733)	(4 721)	21.7%	(4 721)	21.7%	(4 992)	16.3%	(5.4%)
Net Cash from/(used) Investing Activities	**(21 733)**	**(4 721)**	**21.7%**	**(4 721)**	**21.7%**	**(4 992)**	**16.2%**	**(5.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(778)**	**52 515**	**(6 751.2%)**	**52 515**	**(6 751.2%)**	**24 759**	**2 507.3%**	**112.1%**
Cash/cash equivalents at the year begin:	2 953	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**2 175**	**52 515**	**2 414.1%**	**52 515**	**2 414.1%**	**24 759**	**313.1%**	**112.1%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52	3.5%	10	.7%	2	.1%	1 436	95.8%	1 500	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**52**	**3.5%**	**10**	**.7%**	**2**	**.1%**	**1 436**	**95.8%**	**1 500**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**14 107**	**2 299**	**16.3%**	**2 299**	**16.3%**	**1 382**	**13.4%**	**66.4%**
National Government	13 807	2 252	16.3%	2 252	16.3%	994	11.5%	126.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	376	-	(100.0%)
Transfers recognised - capital	**13 807**	**2 252**	**16.3%**	**2 252**	**16.3%**	**1 369**	**13.5%**	**64.5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	300	47	15.8%	47	15.8%	13	6.3%	275.2%
Capital Expenditure Functional	**14 107**	**2 299**	**16.3%**	**2 299**	**16.3%**	**1 382**	**13.4%**	**66.4%**
Municipal governance and administration	**300**	**47**	**15.8%**	**47**	**15.8%**	**388**	**194.1%**	**(87.8%)**
Executive and Council	300	47	15.8%	47	15.8%	388	194.1%	(87.8%)
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**13 807**	**2 252**	**16.3%**	**2 252**	**16.3%**	**994**	**9.8%**	**126.6%**
Energy sources	1 483	-	-	-	-	-	-	-
Water Management	12 324	2 252	18.3%	2 252	18.3%	994	13.9%	126.6%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**-**	**19 869**	**-**	**19 869**	**-**	**23 974**	**-**	**(17.1%)**
Property rates	**-**	**333**	**-**	**333**	**-**	**626**	**-**	**(46.8%)**
Service charges	-	1 681	-	1 681	-	1 872	-	(10.2%)
Other revenue	**-**	**15 005**	**-**	**15 005**	**-**	**6 565**	**-**	**128.6%**
Transfers and Subsidies - Operational	-	-	-	-	-	12 912	-	(100.0%)
Transfers and Subsidies - Capital	-	2 850	-	2 850	-	2 000	-	42.5%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(254)**	**(18 092)**	**7 122.6%**	**(18 092)**	**7 122.6%**	**(25 676)**	**10 653.9%**	**(29.5%)**
Suppliers and employees	(254)	(18 092)	7 122.6%	(18 092)	7 122.6%	(25 676)	10 653.9%	(29.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(254)**	**1 776**	**(699.3%)**	**1 776**	**(699.3%)**	**(1 702)**	**706.2%**	**(204.4%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**-**	**(2 299)**	**-**	**(2 299)**	**-**	**(1 382)**	**-**	**66.4%**
Capital assets	-	(2 299)	-	(2 299)	-	(1 382)	-	66.4%
Net Cash from/(used) Investing Activities	**-**	**(2 299)**	**-**	**(2 299)**	**-**	**(1 382)**	**-**	**66.4%**
Cash Flow from Financing Activities								
Receipts	**-**	**(6)**	**-**	**(6)**	**-**	**1**	**-**	**(791.6%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(6)	-	(6)	-	1	-	(791.6%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(6)**	**-**	**(6)**	**-**	**1**	**-**	**(791.6%)**
Net Increase/(Decrease) in cash held	**(254)**	**(529)**	**208.3%**	**(529)**	**208.3%**	**(3 083)**	**1 279.1%**	**(82.8%)**
Cash/cash equivalents at the year begin:	3 533	856	24.2%	856	24.2%	4 423	61.1%	(80.6%)
Cash/cash equivalents at the year end:	**3 279**	**1 183**	**36.1%**	**1 183**	**36.1%**	**1 341**	**19.2%**	**(11.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 650	3.1%	640	1.2%	525	1.0%	50 819	94.7%	53 635	43.5%	-	-	135 564	252.8%
Trade and Other Receivables from Exchange Transactions - Electricity	796	32.8%	168	6.9%	131	5.4%	1 334	54.9%	2 430	2.0%	-	-	7 030	289.3%
Receivables from Non-exchange Transactions - Property Rates	8 136	51.5%	83	.5%	72	.5%	7 492	47.5%	15 784	12.8%	89	.6%	15 957	101.1%
Receivables from Exchange Transactions - Waste Water Management	387	4.4%	162	1.8%	146	1.6%	8 179	92.2%	8 874	7.2%	-	-	9 932	111.9%
Receivables from Exchange Transactions - Waste Management	377	4.3%	163	1.9%	148	1.7%	8 091	92.2%	8 779	7.1%	-	-	11 196	127.5%
Receivables from Exchange Transactions - Property Rental Debtors	97	10.9%	38	4.2%	32	3.6%	723	81.3%	890	.7%	-	-	500	56.2%
Interest on Arrear Debtor Accounts	1 533	4.7%	674	2.1%	723	2.2%	29 795	91.0%	32 725	26.5%	35	.1%	15 543	47.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	204	100.0%	204	.2%	-	-	-	-
Total By Income Source	**12 977**	**10.5%**	**1 927**	**1.6%**	**1 777**	**1.4%**	**106 638**	**86.5%**	**123 320**	**100.0%**	**124**	**.1%**	**195 722**	**158.7%**
Debtors Age Analysis By Customer Group														
Organs of State	119	20.8%	44	7.7%	39	6.8%	370	64.7%	572	.5%	124	21.7%	172	30.0%
Commercial	1 313	27.1%	196	4.1%	171	3.5%	3 160	65.3%	4 839	3.9%	-	-	12 687	262.2%
Households	11 546	9.8%	1 687	1.4%	1 568	1.3%	103 108	87.4%	117 909	95.6%	-	-	182 863	155.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**12 977**	**10.5%**	**1 927**	**1.6%**	**1 777**	**1.4%**	**106 638**	**86.5%**	**123 320**	**100.0%**	**124**	**.1%**	**195 722**	**158.7%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 828	4.2%	2 035	4.7%	1 828	4.2%	37 985	87.0%	43 676	43.1%
Bulk Water	571	3.1%	906	4.9%	233	1.3%	16 675	90.7%	18 385	18.1%
PAYE deductions	486	100.0%	-	-	-	-	-	-	486	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	333	100.0%	-	-	-	-	-	-	333	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	344	62.4%	133	24.2%	74	13.4%	-	-	551	.5%
Auditor-General	49	.9%	57	1.1%	52	1.0%	5 153	97.0%	5 311	5.2%
Other	8 455	25.9%	1 783	5.5%	1 387	4.2%	21 053	64.4%	32 679	32.2%
Total	**12 066**	**11.9%**	**4 915**	**4.8%**	**3 574**	**3.5%**	**80 866**	**79.7%**	**101 421**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**82 342**	**26 458**	**32.1%**	**26 458**	**32.1%**	**23 485**	**29.3%**	**12.7%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	9 030	415	4.6%	415	4.6%	418	4.9%	(.7%)
Agency services	-	136	-	136	-	135	-	.4%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	74	31	41.4%	31	41.4%	12	17.6%	147.3%
Interest earned from Current and Non Current Assets	1 466	507	34.6%	507	34.6%	250	16.2%	102.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 413	382	27.0%	382	27.0%	314	24.9%	21.5%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	930	42	4.5%	42	4.5%	18	1.9%	135.3%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 429	24 946	35.9%	24 946	35.9%	22 336	32.9%	11.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**84 070**	**16 899**	**20.1%**	**16 899**	**20.1%**	**16 207**	**19.8%**	**4.3%**
Employee related costs	49 756	11 540	23.2%	11 540	23.2%	10 052	21.3%	14.8%
Remuneration of councillors	4 605	1 119	24.3%	1 119	24.3%	1 104	24.8%	1.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	333	160	47.9%	160	47.9%	39	20.1%	310.1%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 092	-	-	-	-	-	-	-
Interest	132	37	27.8%	37	27.8%	34	21.9%	7.3%
Contracted services	16 254	1 154	7.1%	1 154	7.1%	1 598	8.9%	(27.8%)
Transfers and subsidies	581	306	52.7%	306	52.7%	439	199.4%	(30.2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	11 316	2 584	22.8%	2 584	22.8%	2 941	28.4%	(12.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 728)**	**9 559**		**9 559**		**7 278**		
Transfers and subsidies - capital (monetary allocations)	80	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 648)**	**9 559**		**9 559**		**7 278**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(1 648)**	**9 559**		**9 559**		**7 278**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 648)**	**9 559**		**9 559**		**7 278**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 648)**	**9 559**		**9 559**		**7 278**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**1 115**	**-**	**-**	**-**	**-**	**34**	**7.6%**	**(100.0%)**
National Government	80	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**80**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 035	-	-	-	-	34	14.6%	(100.0%)
Capital Expenditure Functional	**1 115**	**-**	**-**	**-**	**-**	**34**	**7.6%**	**(100.0%)**
Municipal governance and administration	**1 115**	**-**	**-**	**-**	**-**	**34**	**9.1%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 115	-	-	-	-	34	9.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**82 472**	**61 935**	**75.1%**	**61 935**	**75.1%**	**50 449**	**61.4%**	**22.8%**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**11 496**	**32 700**	**284.4%**	**32 700**	**284.4%**	**45 587**	**366.1%**	**(28.3%)**
Transfers and Subsidies - Operational	69 429	28 710	41.4%	28 710	41.4%	4 576	6.7%	527.4%
Transfers and Subsidies - Capital	80	-	-	-	-	217	100.0%	(100.0%)
Interest	1 466	525	35.8%	525	35.8%	69	4.3%	658.2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(84 167)**	**(34 818)**	**41.4%**	**(34 818)**	**41.4%**	**(21 419)**	**26.2%**	**62.6%**
Suppliers and employees	(83 453)	(34 818)	41.7%	(34 818)	41.7%	(21 419)	26.3%	62.6%
Finance charges	(132)	-	-	-	-	-	-	-
Transfers and grants	(581)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(1 695)**	**27 118**	**(1 599.9%)**	**27 118**	**(1 599.9%)**	**29 031**	**11 677.9%**	**(6.6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(1 115)**	**-**	**-**	**-**	**-**	**(34)**	**7.6%**	**(100.0%)**
Capital assets	(1 115)	-	-	-	-	(34)	7.6%	(100.0%)
Net Cash from/(used) Investing Activities	**(1 115)**	**-**	**-**	**-**	**-**	**(34)**	**7.6%**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(230)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(230)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(230)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3 040)**	**27 118**	**(892.0%)**	**27 118**	**(892.0%)**	**28 997**	**(8 021.6%)**	**(6.5%)**
Cash/cash equivalents at the year begin:	8 083	12 788	158.2%	12 788	158.2%	9 145	140.0%	39.8%
Cash/cash equivalents at the year end:	**5 043**	**36 419**	**722.2%**	**36 419**	**722.2%**	**38 142**	**618.3%**	**(4.5%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14	100.0%	-	-	-	-	-	-	14	100.0%
Total	**14**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**14**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**164 258**	**10 386**	**6.3%**	**10 386**	**6.3%**	**8 827**	**5.3%**	**17.7%**
Exchange Revenue								
Service charges - Electricity	23 757	2 050	8.6%	2 050	8.6%	1 837	7.9%	11.6%
Service charges - Water	17 040	872	5.1%	872	5.1%	(1 244)	(7.3%)	(170.1%)
Service charges - Waste Water Management	4 447	664	14.9%	664	14.9%	797	20.0%	(16.6%)
Service charges - Waste Management	3 885	829	21.3%	829	21.3%	832	25.1%	(.4%)
Sale of Goods and Rendering of Services	65	7	10.2%	7	10.2%	22	43.9%	(70.5%)
Agency services	575	33	5.8%	33	5.8%	86	22.9%	(61.5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 861	1 699	17.2%	1 699	17.2%	3 041	24.7%	(44.1%)
Interest earned from Current and Non Current Assets	425	171	40.2%	171	40.2%	10	2.8%	1 680.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	408	15	3.7%	15	3.7%	25	23.7%	(39.9%)
Rental from Fixed Assets	553	4	.8%	4	.8%	2	.3%	124.8%
Licence and permits	460	33	7.3%	33	7.3%	5	4.0%	598.3%
Operational Revenue	2 118	26	1.2%	26	1.2%	2	.4%	964.4%
Non-Exchange Revenue								
Property rates	26 259	2 847	10.8%	2 847	10.8%	2 142	8.5%	32.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 470	4	-	4	-	(373)	(1.4%)	(101.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	54 933	-	-	-	-	-	-	-
Interest	-	1 132	-	1 132	-	1 643	869.2%	(31.1%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**163 062**	**17 974**	**11.0%**	**17 974**	**11.0%**	**9 505**	**5.8%**	**89.1%**
Employee related costs	48 726	6 217	12.8%	6 217	12.8%	5 727	11.6%	8.6%
Remuneration of councillors	4 466	736	16.5%	736	16.5%	712	18.2%	3.3%
Bulk purchases - electricity	25 770	5 887	22.8%	5 887	22.8%	185	.7%	3 081.1%
Inventory consumed	3 654	481	13.2%	481	13.2%	282	14.4%	70.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	25 961	-	-	-	-	-	-	-
Interest	611	1 033	169.1%	1 033	169.1%	-	-	(100.0%)
Contracted services	16 561	1 004	6.1%	1 004	6.1%	1 836	8.7%	(45.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	20 000	-	-	-	-	-	-	-
Operational costs	17 314	2 616	15.1%	2 616	15.1%	761	4.6%	243.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 196**	**(7 589)**		**(7 589)**		**(678)**		
Transfers and subsidies - capital (monetary allocations)	35 459	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**36 655**	**(7 589)**		**(7 589)**		**(678)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**36 655**	**(7 589)**		**(7 589)**		**(678)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**36 655**	**(7 589)**		**(7 589)**		**(678)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**36 655**	**(7 589)**		**(7 589)**		**(678)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**37 819**	**1 631**	**4.3%**	**1 631**	**4.3%**	**1 754**	**5.3%**	**(7.0%)**
National Government	35 459	1 414	4.0%	1 414	4.0%	697	2.4%	102.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 459**	**1 414**	**4.0%**	**1 414**	**4.0%**	**697**	**2.4%**	**102.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 360	216	9.2%	216	9.2%	1 056	23.5%	(79.5%)
Capital Expenditure Functional	**37 819**	**1 631**	**4.3%**	**1 631**	**4.3%**	**1 754**	**5.3%**	**(7.0%)**
Municipal governance and administration	**600**	**216**	**36.1%**	**216**	**36.1%**	**1**	**.1%**	**15 367.1%**
Executive and Council	300	216	72.1%	216	72.1%	1	.2%	15 367.1%
Finance and administration	300	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**37 219**	**1 414**	**3.8%**	**1 414**	**3.8%**	**1 752**	**5.5%**	**(19.3%)**
Energy sources	4 530	-	-	-	-	986	10.7%	(100.0%)
Water Management	32 689	1 414	4.3%	1 414	4.3%	766	3.8%	84.7%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**199 228**	**57 976**	**29.1%**	**57 976**	**29.1%**	**12 036**	**7.9%**	**381.7%**
Property rates	**17 069**	**24 515**	**143.6%**	**24 515**	**143.6%**	**1 092**	**6.7%**	**2 145.7%**
Service charges	34 853	32 073	92.0%	32 073	92.0%	6 159	17.9%	420.8%
Other revenue	**21 048**	**1 388**	**6.6%**	**1 388**	**6.6%**	**648**	**3.2%**	**114.3%**
Transfers and Subsidies - Operational	54 933	-	-	-	-	238	.5%	(100.0%)
Transfers and Subsidies - Capital	70 918	-	-	-	-	3 900	13.1%	(100.0%)
Interest	408	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(117 919)**	**(8 680)**	**7.4%**	**(8 680)**	**7.4%**	**(7 874)**	**6.7%**	**10.2%**
Suppliers and employees	(117 308)	(8 680)	7.4%	(8 680)	7.4%	(7 874)	6.9%	10.2%
Finance charges	(611)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**81 310**	**49 296**	**60.6%**	**49 296**	**60.6%**	**4 162**	**11.8%**	**1 084.3%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(35 459)**	**(1 627)**	**4.6%**	**(1 627)**	**4.6%**	**(2 278)**	**7.7%**	**(28.6%)**
Capital assets	(35 459)	(1 627)	4.6%	(1 627)	4.6%	(2 278)	7.7%	(28.6%)
Net Cash from/(used) Investing Activities	**(35 459)**	**(1 627)**	**4.6%**	**(1 627)**	**4.6%**	**(2 278)**	**7.7%**	**(28.6%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**45 851**	**47 669**	**104.0%**	**47 669**	**104.0%**	**1 884**	**34.7%**	**2 429.7%**
Cash/cash equivalents at the year begin:	24 671	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**70 522**	**47 689**	**67.6%**	**47 689**	**67.6%**	**1 884**	**15.7%**	**2 430.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 493	5.3%	4 143	6.3%	1 881	2.9%	55 982	85.5%	65 499	32.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 363	9.2%	437	2.9%	491	3.3%	12 584	84.6%	14 875	7.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 250	5.3%	4 899	8.1%	4 584	7.5%	48 040	79.0%	60 774	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	996	3.6%	600	2.2%	436	1.6%	25 524	92.6%	27 556	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 178	3.8%	671	2.2%	860	2.8%	28 306	91.3%	31 015	15.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	125	4.8%	71	2.7%	69	2.7%	2 315	89.7%	2 579	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	2.3%	1	1.0%	2	2.0%	94	94.7%	99	-	-	-	-	-
Total By Income Source	**10 407**	**5.1%**	**10 822**	**5.3%**	**8 324**	**4.1%**	**172 845**	**85.4%**	**202 398**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 575	6.0%	4 408	10.3%	4 362	10.2%	31 591	73.6%	42 936	21.2%	-	-	-	-
Commercial	2 269	8.0%	1 105	3.9%	1 266	4.5%	23 576	83.6%	28 216	13.9%	-	-	-	-
Households	5 563	4.2%	5 309	4.0%	2 697	2.1%	117 677	89.7%	131 246	64.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**10 407**	**5.1%**	**10 822**	**5.3%**	**8 324**	**4.1%**	**172 845**	**85.4%**	**202 398**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 895	3.0%	3 860	4.0%	-	-	90 910	93.1%	97 664	82.2%
Bulk Water	179	44.9%	220	55.1%	-	-	-	-	399	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	257	49.5%	257	49.5%	-	-	5	1.0%	519	.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 697	17.3%	2 010	20.5%	346	3.5%	5 769	58.7%	9 822	8.3%
Auditor-General	282	2.8%	576	5.7%	92	.9%	9 192	90.6%	10 141	8.5%
Other	-	-	128	59.9%	66	31.1%	19	9.0%	213	.2%
Total	**5 309**	**4.5%**	**7 049**	**5.9%**	**504**	**.4%**	**105 896**	**89.2%**	**118 758**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**223 184**	**69 290**	**31.0%**	**69 290**	**31.0%**	**84 323**	**42.1%**	**(17.8%)**
Exchange Revenue								
Service charges - Electricity	41 545	10 201	24.6%	10 201	24.6%	34 846	99.3%	(70.7%)
Service charges - Water	20 724	4 567	22.0%	4 567	22.0%	3 694	18.9%	23.6%
Service charges - Waste Water Management	12 212	3 530	28.9%	3 530	28.9%	3 132	27.2%	12.7%
Service charges - Waste Management	8 065	2 281	28.3%	2 281	28.3%	2 107	29.2%	8.3%
Sale of Goods and Rendering of Services	270	50	18.6%	50	18.6%	68	26.3%	(26.5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 986	5 945	35.0%	5 945	35.0%	3 877	36.1%	53.3%
Interest earned from Current and Non Current Assets	146	140	95.9%	140	95.9%	20	25.9%	593.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	28	-	-	-	-	2	9.2%	(100.0%)
Rental from Fixed Assets	83	56	66.7%	56	66.7%	45	58.9%	24.0%
Licence and permits	30	14	48.6%	14	48.6%	-	-	(100.0%)
Operational Revenue	1 095	161	14.7%	161	14.7%	172	16.3%	(6.0%)
Non-Exchange Revenue								
Property rates	18 702	8 287	44.3%	8 287	44.3%	7 968	41.8%	4.0%
Surcharges and Taxes	1	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 653	709	2.8%	709	2.8%	996	4.3%	(28.9%)
Licences or permits	353	414	117.2%	414	117.2%	176	52.6%	135.9%
Transfer and subsidies - Operational	74 744	31 977	42.8%	31 977	42.8%	27 219	39.2%	17.5%
Interest	2 547	959	37.7%	959	37.7%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**222 725**	**34 148**	**15.3%**	**34 148**	**15.3%**	**37 505**	**17.4%**	**(9.0%)**
Employee related costs	72 523	13 971	19.3%	13 971	19.3%	13 905	20.2%	.5%
Remuneration of councillors	5 746	1 543	26.9%	1 543	26.9%	1 386	25.6%	11.3%
Bulk purchases - electricity	49 961	11 828	23.7%	11 828	23.7%	13 998	33.3%	(15.5%)
Inventory consumed	3 513	966	27.5%	966	27.5%	1 250	29.4%	(22.7%)
Debt impairment	19 282	-	-	-	-	-	-	-
Depreciation and amortisation	26 933	86	.3%	86	.3%	-	-	(100.0%)
Interest	1 350	-	-	-	-	-	-	-
Contracted services	16 134	1 294	8.0%	1 294	8.0%	3 067	20.7%	(57.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 142	223	10.4%	223	10.4%	207	.9%	7.6%
Operational costs	24 217	4 237	17.5%	4 237	17.5%	3 691	14.3%	14.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	923	-	-	-	-	-	-	-
Surplus/(Deficit)	**459**	**35 142**		**35 142**		**46 818**		
Transfers and subsidies - capital (monetary allocations)	27 609	11 003	39.9%	11 003	39.9%	12 200	33.6%	(9.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28 068**	**46 145**		**46 145**		**59 018**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**28 068**	**46 145**		**46 145**		**59 018**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28 068**	**46 145**		**46 145**		**59 018**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28 068**	**46 145**		**46 145**		**59 018**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**30 579**	**1 105**	**3.6%**	**1 105**	**3.6%**	**6 770**	**17.9%**	**(83.7%)**
National Government	27 609	1 056	3.8%	1 056	3.8%	6 737	18.5%	(84.3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 609**	**1 056**	**3.8%**	**1 056**	**3.8%**	**6 737**	**18.5%**	**(84.3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 970	49	1.7%	49	1.7%	33	2.3%	50.4%
Capital Expenditure Functional	**30 579**	**1 105**	**3.6%**	**1 105**	**3.6%**	**6 770**	**17.9%**	**(83.7%)**
Municipal governance and administration	**470**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	470	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**5 502**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	5 502	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 902**	**49**	**.6%**	**49**	**.6%**	**4 640**	**35.9%**	**(98.9%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	7 902	49	.6%	49	.6%	4 640	35.9%	(98.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**16 705**	**1 056**	**6.3%**	**1 056**	**6.3%**	**2 130**	**13.9%**	**(50.4%)**
Energy sources	1 300	-	-	-	-	-	-	-
Water Management	3 081	-	-	-	-	-	-	-
Waste Water Management	12 324	1 056	8.6%	1 056	8.6%	2 130	14.2%	(50.4%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**209 220**	**65 122**	**31.1%**	**65 122**	**31.1%**	**63 744**	**29.6%**	**2.2%**
Property rates	**15 577**	**11**	**.1%**	**11**	**.1%**	**1 128**	**7.0%**	**(99.0%)**
Service charges	63 631	12 341	19.4%	12 341	19.4%	7 964	11.7%	55.0%
Other revenue	**27 514**	**9 727**	**35.4%**	**9 727**	**35.4%**	**22 733**	**90.9%**	**(57.2%)**
Transfers and Subsidies - Operational	74 744	31 977	42.8%	31 977	42.8%	27 219	39.2%	17.5%
Transfers and Subsidies - Capital	27 609	11 003	39.9%	11 003	39.9%	4 700	12.9%	134.1%
Interest	146	63	43.4%	63	43.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(169 005)**	**(26 685)**	**15.8%**	**(26 685)**	**15.8%**	**(36 486)**	**23.0%**	**(26.9%)**
Suppliers and employees	(167 655)	(26 685)	15.9%	(26 685)	15.9%	(36 486)	23.2%	(26.9%)
Finance charges	(1 350)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**40 215**	**38 437**	**95.6%**	**38 437**	**95.6%**	**27 258**	**48.3%**	**41.0%**
Cash Flow from Investing Activities								
Receipts	**445**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	445	-	-	-	-	-	-	-
Payments	**(30 579)**	**(1 214)**	**4.0%**	**(1 214)**	**4.0%**	**(4 910)**	**13.0%**	**(75.3%)**
Capital assets	(30 579)	(1 214)	4.0%	(1 214)	4.0%	(4 910)	13.0%	(75.3%)
Net Cash from/(used) Investing Activities	**(30 133)**	**(1 214)**	**4.0%**	**(1 214)**	**4.0%**	**(4 910)**	**13.6%**	**(75.3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**26**	**-**	**26**	**-**	**10**	**-**	**160.7%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	26	-	26	-	10	-	160.7%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**26**	**-**	**26**	**-**	**10**	**-**	**160.7%**
Net Increase/(Decrease) in cash held	**10 082**	**37 249**	**369.5%**	**37 249**	**369.5%**	**22 357**	**110.8%**	**66.6%**
Cash/cash equivalents at the year begin:	17 063	(1 328)	(7.8%)	(1 328)	(7.8%)	1 553	(25.3%)	(185.5%)
Cash/cash equivalents at the year end:	**27 145**	**35 921**	**132.3%**	**35 921**	**132.3%**	**24 307**	**173.1%**	**47.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(1 323)	(1.2%)	1 592	1.5%	1 522	1.4%	107 618	98.4%	109 409	30.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 291	10.3%	1 549	6.9%	1 251	5.6%	17 235	77.2%	22 327	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 358	7.4%	780	1.7%	3 656	8.1%	37 504	82.8%	45 299	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 290	2.1%	1 198	2.0%	1 161	1.9%	57 577	94.0%	61 226	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	662	1.1%	815	1.3%	791	1.3%	59 868	96.3%	62 137	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(9)	(.3%)	1	-	1	-	3 277	100.2%	3 270	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	2 302	3.9%	2 334	3.9%	2 263	3.8%	52 635	88.4%	59 534	16.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 123)	363.7%	8	(2.5%)	5	(1.6%)	801	(259.5%)	(309)	(.1%)	-	-	-	-
Total By Income Source	**7 449**	**2.1%**	**8 277**	**2.3%**	**10 650**	**2.9%**	**336 516**	**92.7%**	**362 892**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 757	26.0%	748	7.0%	1 257	11.8%	5 861	55.2%	10 624	2.9%	-	-	-	-
Commercial	1 078	20.8%	455	8.8%	325	6.3%	3 327	64.2%	5 185	1.4%	-	-	-	-
Households	2 524	.8%	6 220	1.9%	7 764	2.4%	312 369	95.0%	328 877	90.6%	-	-	-	-
Other	1 090	6.0%	853	4.7%	1 305	7.2%	14 959	82.2%	18 207	5.0%	-	-	-	-
Total By Customer Group	**7 449**	**2.1%**	**8 277**	**2.3%**	**10 650**	**2.9%**	**336 516**	**92.7%**	**362 892**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	8 094	100.0%	8 094	99.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	82	100.0%	82	1.0%
Total	**-**	**-**	**-**	**-**	**-**	**-**	**8 176**	**100.0%**	**8 176**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**308 441**	**(185 803)**	**(60.2%)**	**(185 803)**	**(60.2%)**	**114 097**	**36.1%**	**(262.8%)**
Exchange Revenue								
Service charges - Electricity	130 411	8 620	6.6%	8 620	6.6%	26 451	21.5%	(67.4%)
Service charges - Water	37 599	(201 840)	(536.8%)	(201 840)	(536.8%)	27 275	68.6%	(840.0%)
Service charges - Waste Water Management	14 542	1 494	10.3%	1 494	10.3%	4 197	17.2%	(64.4%)
Service charges - Waste Management	7 278	765	10.5%	765	10.5%	2 113	14.8%	(63.8%)
Sale of Goods and Rendering of Services	1 440	99	6.9%	99	6.9%	411	10.6%	(75.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 043	823	20.4%	823	20.4%	1 162	62.3%	(29.2%)
Interest earned from Current and Non Current Assets	1 520	52	3.4%	52	3.4%	51	4.6%	1.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	525	107	20.5%	107	20.5%	132	15.4%	(18.5%)
Licence and permits	1 638	59	3.6%	59	3.6%	97	4.7%	(39.1%)
Operational Revenue	18	80	457.2%	80	457.2%	8	359.8%	882.1%
Non-Exchange Revenue								
Property rates	44 419	3 059	6.9%	3 059	6.9%	28 479	65.8%	(89.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	114	2	1.9%	2	1.9%	5	.4%	(57.5%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	64 335	-	-	-	-	22 268	37.4%	(100.0%)
Interest	450	875	194.5%	875	194.5%	1 442	483.3%	(39.3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	110	-	-	-	-	7	.8%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**284 956**	**22 843**	**8.0%**	**22 843**	**8.0%**	**63 591**	**20.1%**	**(64.1%)**
Employee related costs	110 816	-	-	-	-	23 156	24.1%	(100.0%)
Remuneration of councillors	5 675	-	-	-	-	1 443	26.3%	(100.0%)
Bulk purchases - electricity	94 068	18 315	19.5%	18 315	19.5%	30 460	35.3%	(39.9%)
Inventory consumed	3 139	478	15.2%	478	15.2%	751	8.7%	(36.4%)
Debt impairment	0	-	-	-	-	-	-	-
Depreciation and amortisation	10 359	-	-	-	-	-	-	-
Interest	1 845	101	5.5%	101	5.5%	82	1.5%	23.8%
Contracted services	22 669	1 947	8.6%	1 947	8.6%	2 739	11.8%	(28.9%)
Transfers and subsidies	0	-	-	-	-	-	-	-
Irrecoverable debts written off	13 017	-	-	-	-	-	-	-
Operational costs	23 368	2 003	8.6%	2 003	8.6%	4 961	7.3%	(59.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	0	-	-	-	-	-	-	-
Surplus/(Deficit)	**23 485**	**(208 646)**		**(208 646)**		**50 506**		
Transfers and subsidies - capital (monetary allocations)	38 471	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**61 956**	**(208 646)**		**(208 646)**		**50 506**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**61 956**	**(208 646)**		**(208 646)**		**50 506**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**61 956**	**(208 646)**		**(208 646)**		**50 506**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**61 956**	**(208 646)**		**(208 646)**		**50 506**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**47 634**	**3 157**	**6.6%**	**3 157**	**6.6%**	**2 598**	**6.3%**	**21.5%**
National Government	39 113	2 927	7.5%	2 927	7.5%	2 598	6.3%	12.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 113**	**2 927**	**7.5%**	**2 927**	**7.5%**	**2 598**	**6.3%**	**12.6%**
Borrowing	0	-	-	-	-	-	-	-
Internally generated funds	8 521	230	2.7%	230	2.7%	-	-	(100.0%)
Capital Expenditure Functional	**47 658**	**3 157**	**6.6%**	**3 157**	**6.6%**	**2 598**	**6.3%**	**21.5%**
Municipal governance and administration	**136**	**230**	**169.3%**	**230**	**169.3%**	**-**	**-**	**(100.0%)**
Executive and Council	91	-	-	-	-	-	-	-
Finance and administration	45	230	508.8%	230	508.8%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**5 443**	**548**	**10.1%**	**548**	**10.1%**	**-**	**-**	**(100.0%)**
Community and Social Services	15	-	-	-	-	-	-	-
Sport And Recreation	5 422	548	10.1%	548	10.1%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	6	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8**	**-**	**-**	**-**	**-**	**2 515**	**11.1%**	**(100.0%)**
Planning and Development	8	-	-	-	-	-	-	-
Road Transport	0	-	-	-	-	2 515	11.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**42 071**	**2 379**	**5.7%**	**2 379**	**5.7%**	**83**	**.5%**	**2 767.8%**
Energy sources	21 146	-	-	-	-	83	3.5%	(100.0%)
Water Management	17 675	2 379	13.5%	2 379	13.5%	-	-	(100.0%)
Waste Water Management	3 250	-	-	-	-	-	-	-
Waste Management	0	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**288 421**	**208 515**	**72.3%**	**208 515**	**72.3%**	**59 006**	**19.3%**	**253.4%**
Property rates	**38 937**	**15 877**	**40.8%**	**15 877**	**40.8%**	**4 595**	**11.8%**	**245.5%**
Service charges	131 558	144 563	109.9%	144 563	109.9%	25 268	19.2%	472.1%
Other revenue	**31 950**	**24 447**	**76.5%**	**24 447**	**76.5%**	**552**	**1.7%**	**4 332.1%**
Transfers and Subsidies - Operational	59 591	23 628	39.7%	23 628	39.7%	21 592	36.2%	9.4%
Transfers and Subsidies - Capital	23 102	-	-	-	-	7 000	17.0%	(100.0%)
Interest	3 282	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(263 329)**	**(29 513)**	**11.2%**	**(29 513)**	**11.2%**	**(26 287)**	**10.2%**	**12.3%**
Suppliers and employees	(259 541)	(29 513)	11.4%	(29 513)	11.4%	(26 287)	10.4%	12.3%
Finance charges	(3 788)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**25 092**	**179 002**	**713.4%**	**179 002**	**713.4%**	**32 719**	**68.2%**	**447.1%**
Cash Flow from Investing Activities								
Receipts	**652**	**3**	**.4%**	**3**	**.4%**	**7**	**.1%**	**(62.7%)**
Proceeds on disposal of PPE	650	-	-	-	-	7	.8%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(0)	0	(100.0%)	0	(100.0%)	-	-	(100.0%)
Decrease (increase) in non-current investments	2	3	139.9%	3	139.9%	-	-	(100.0%)
Payments	**(39 544)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(39 544)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(38 892)**	**3**	**-**	**3**	**-**	**7**	**-**	**(62.7%)**
Cash Flow from Financing Activities								
Receipts	**28**	**-**	**-**	**-**	**-**	**(8)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(0)	-	-	-	-	(8)	-	(100.0%)
Payments	**(1 600)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 600)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 572)**	**-**	**-**	**-**	**-**	**(8)**	**.5%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(15 373)**	**179 005**	**(1 164.4%)**	**179 005**	**(1 164.4%)**	**32 717**	**233.3%**	**447.1%**
Cash/cash equivalents at the year begin:	17 887	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**2 514**	**179 005**	**7 119.7%**	**179 005**	**7 119.7%**	**32 717**	**224.9%**	**447.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 725	5.8%	2 217	1.9%	2 605	2.2%	104 972	90.1%	116 518	31.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 432	16.9%	4 453	6.6%	9 060	13.4%	42 813	63.2%	67 758	18.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 915	5.1%	12 986	11.2%	1 662	1.4%	95 904	82.3%	116 467	31.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 069	6.7%	1 243	2.7%	1 009	2.2%	40 659	88.4%	45 981	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 576	6.5%	644	2.6%	513	2.1%	21 623	88.8%	24 355	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	1.9%	15	.9%	15	.9%	1 560	96.2%	1 622	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**28 747**	**7.7%**	**21 559**	**5.8%**	**14 865**	**4.0%**	**307 530**	**82.5%**	**372 702**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 167	6.5%	1 047	5.8%	572	3.2%	15 286	84.6%	18 071	4.8%	-	-	-	-
Commercial	7 958	6.4%	5 716	4.6%	8 397	6.8%	101 790	82.2%	123 862	33.2%	-	-	-	-
Households	19 622	8.5%	14 796	6.4%	5 896	2.6%	190 454	82.5%	230 768	61.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**28 747**	**7.7%**	**21 559**	**5.8%**	**14 865**	**4.0%**	**307 530**	**82.5%**	**372 702**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	0	-	7 242	4.1%	14 243	8.0%	156 052	87.9%	177 537	91.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	.1%	174	1.6%	1 003	9.0%	9 976	89.4%	11 160	5.7%
Auditor-General	-	-	-	-	-	-	5 538	100.0%	5 538	2.9%
Other	-	-	15	35.9%	-	-	27	64.1%	42	-
Total	**8**	**-**	**7 431**	**3.8%**	**15 246**	**7.8%**	**171 593**	**88.3%**	**194 277**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager	Mr Moggamet Faried Manuel	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**96 689**	**3 542**	**3.7%**	**3 542**	**3.7%**	**19 237**	**22.9%**	**(81.6%)**
Exchange Revenue								
Service charges - Electricity	11 533	1 159	10.1%	1 159	10.1%	2 345	23.0%	(50.6%)
Service charges - Water	4 085	638	15.6%	638	15.6%	1 687	51.7%	(62.2%)
Service charges - Waste Water Management	1 972	489	24.8%	489	24.8%	1 403	83.5%	(65.1%)
Service charges - Waste Management	2 227	496	22.3%	496	22.3%	1 414	67.7%	(64.9%)
Sale of Goods and Rendering of Services	20	3	14.8%	3	14.8%	7	27.3%	(56.0%)
Agency services	30	6	20.4%	6	20.4%	57	245.8%	(89.3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	0	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 429	432	17.8%	432	17.8%	1 578	59.0%	(72.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	146	4	3.0%	4	3.0%	6	3.8%	(22.4%)
Licence and permits	5	1	13.8%	1	13.8%	4	72.2%	(82.7%)
Operational Revenue	20 408	4	-	4	-	8	.1%	(46.7%)
Non-Exchange Revenue								
Property rates	11 943	235	2.0%	235	2.0%	10 165	88.6%	(97.7%)
Surcharges and Taxes	1 957	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	0	6.1%	0	6.1%	2	93.7%	(92.9%)
Licences or permits	6	1	21.6%	1	21.6%	2	34.8%	(31.0%)
Transfer and subsidies - Operational	40 780	72	.2%	72	.2%	559	1.5%	(87.1%)
Interest	3	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	(858)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**93 476**	**4 074**	**4.4%**	**4 074**	**4.4%**	**17 661**	**19.0%**	**(76.9%)**
Employee related costs	27 224	1 595	5.9%	1 595	5.9%	5 511	21.2%	(71.1%)
Remuneration of councillors	4 747	376	7.9%	376	7.9%	1 188	26.4%	(68.3%)
Bulk purchases - electricity	19 000	317	1.7%	317	1.7%	4 711	28.0%	(93.3%)
Inventory consumed	2 469	109	4.4%	109	4.4%	539	19.5%	(79.8%)
Debt impairment	3 556	-	-	-	-	-	-	-
Depreciation and amortisation	5 938	-	-	-	-	-	-	-
Interest	1 206	-	-	-	-	-	-	-
Contracted services	10 923	801	7.3%	801	7.3%	3 660	32.7%	(78.1%)
Transfers and subsidies	970	6	.6%	6	.6%	132	13.0%	(95.7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	16 584	870	5.2%	870	5.2%	1 919	12.0%	(54.7%)
Losses on disposal of Assets	1	-	-	-	-	-	-	-
Other Losses	858	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 213**	**(532)**		**(532)**		**1 576**		
Transfers and subsidies - capital (monetary allocations)	8 673	-	-	-	-	1 077	4.0%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 886**	**(532)**		**(532)**		**2 653**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**11 886**	**(532)**		**(532)**		**2 653**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 886**	**(532)**		**(532)**		**2 653**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 886**	**(532)**		**(532)**		**2 653**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**9 172**	**1**	**-**	**1**	**-**	**6 386**	**16.4%**	**(100.0%)**
National Government	8 673	-	-	-	-	936	3.0%	(100.0%)
Provincial Government	140	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**8 813**	**-**	**-**	**-**	**-**	**936**	**3.0%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	359	1	.2%	1	.2%	5 450	74.3%	(100.0%)
Capital Expenditure Functional	**9 172**	**1**	**-**	**1**	**-**	**6 386**	**16.4%**	**(100.0%)**
Municipal governance and administration	**300**	**-**	**-**	**-**	**-**	**807**	**58.5%**	**(100.0%)**
Executive and Council	105	-	-	-	-	19	23.2%	(100.0%)
Finance and administration	195	-	-	-	-	789	60.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**135**	**1**	**.5%**	**1**	**.5%**	**-**	**-**	**(100.0%)**
Community and Social Services	120	-	-	-	-	-	-	-
Sport And Recreation	15	1	4.9%	1	4.9%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**936**	**26.0%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	936	26.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**8 737**	**-**	**-**	**-**	**-**	**4 643**	**20.6%**	**(100.0%)**
Energy sources	64	-	-	-	-	910	11.1%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	8 673	-	-	-	-	3 732	35.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**82 044**	**11 336**	**13.8%**	**11 336**	**13.8%**	**12 262**	**10.3%**	**(7.5%)**
Property rates	**10 896**	**2 696**	**24.7%**	**2 696**	**24.7%**	**1 541**	**11.2%**	**75.0%**
Service charges	17 807	8 106	45.5%	8 106	45.5%	4 409	19.3%	83.9%
Other revenue	**15 671**	**534**	**3.4%**	**534**	**3.4%**	**224**	**1.5%**	**138.3%**
Transfers and Subsidies - Operational	35 755	-	-	-	-	3 088	8.0%	(100.0%)
Transfers and Subsidies - Capital	-	-	-	-	-	3 000	11.1%	(100.0%)
Interest	1 915	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(77 735)**	**(3 336)**	**4.3%**	**(3 336)**	**4.3%**	**(19 070)**	**17.8%**	**(82.5%)**
Suppliers and employees	(76 473)	(3 336)	4.4%	(3 336)	4.4%	(19 070)	26.5%	(82.5%)
Finance charges	(1 262)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 309**	**8 000**	**185.7%**	**8 000**	**185.7%**	**(6 808)**	**(57.0%)**	**(217.5%)**
Cash Flow from Investing Activities								
Receipts	**(18)**	**2**	**(9.3%)**	**2**	**(9.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(18)	2	(9.3%)	2	(9.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(9 664)**	**1**	**-**	**1**	**-**	**(3 108)**	**11.5%**	**(100.0%)**
Capital assets	(9 664)	1	-	1	-	(3 108)	11.5%	(100.0%)
Net Cash from/(used) Investing Activities	**(9 681)**	**3**	**-**	**3**	**-**	**(3 108)**	**11.4%**	**(100.1%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5 373)**	**8 003**	**(149.0%)**	**8 003**	**(149.0%)**	**(9 916)**	**65.2%**	**(180.7%)**
Cash/cash equivalents at the year begin:	94 748	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**89 376**	**8 003**	**9.0%**	**8 003**	**9.0%**	**(9 916)**	**(77.3%)**	**(180.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 276	15.5%	447	5.4%	438	5.3%	6 054	73.7%	8 215	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 032	29.2%	133	3.8%	210	5.9%	2 162	61.1%	3 537	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	308	1.6%	7 853	42.0%	32	.2%	10 525	56.2%	18 718	43.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 030	18.3%	445	7.9%	332	5.9%	3 815	67.9%	5 622	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 008	16.1%	411	6.6%	302	4.8%	4 538	72.5%	6 259	14.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	6.6%	54	6.0%	540	60.1%	245	27.3%	899	2.1%	-	-	-	-
Total By Income Source	**4 713**	**10.9%**	**9 343**	**21.6%**	**1 854**	**4.3%**	**27 339**	**63.2%**	**43 249**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	19	.3%	2 335	36.0%	27	.4%	4 104	63.3%	6 486	15.0%	-	-	-	-
Commercial	140	6.0%	1 397	60.1%	24	1.0%	762	32.8%	2 323	5.4%	-	-	-	-
Households	4 554	13.2%	5 610	16.3%	1 802	5.2%	22 474	65.3%	34 440	79.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 713**	**10.9%**	**9 343**	**21.6%**	**1 854**	**4.3%**	**27 339**	**63.2%**	**43 249**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Zolile Patric Mjandana (Acting)	053 382 3012
Financial Manager	Mr Willem De Bruin	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**62 579**	**20 108**	**32.1%**	**20 108**	**32.1%**	**5 947**	**8.5%**	**238.1%**
Exchange Revenue								
Service charges - Electricity	6 986	405	5.8%	405	5.8%	2 609	22.3%	(84.5%)
Service charges - Water	5 288	1 221	23.1%	1 221	23.1%	1 034	15.1%	18.0%
Service charges - Waste Water Management	3 064	777	25.4%	777	25.4%	806	21.9%	(3.5%)
Service charges - Waste Management	2 246	386	17.2%	386	17.2%	391	20.4%	(1.3%)
Sale of Goods and Rendering of Services	25	13	51.6%	13	51.6%	3	16.2%	335.6%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	158	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	405	165	40.8%	165	40.8%	122	10.7%	35.8%
Licence and permits	7	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	4 437	2 861	64.5%	2 861	64.5%	982	21.9%	191.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 699	14 225	36.8%	14 225	36.8%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 264	55	4.4%	55	4.4%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**85 077**	**14 771**	**17.4%**	**14 771**	**17.4%**	**7 608**	**10.5%**	**94.2%**
Employee related costs	31 576	5 863	18.6%	5 863	18.6%	5 153	21.0%	13.8%
Remuneration of councillors	4 017	972	24.2%	972	24.2%	936	36.7%	3.9%
Bulk purchases - electricity	10 530	1 552	14.7%	1 552	14.7%	-	-	(100.0%)
Inventory consumed	1 918	486	25.3%	486	25.3%	206	11.9%	135.6%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 165	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	3 479	2 085	59.9%	2 085	59.9%	427	10.6%	387.8%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	17 741	-	-	-	-	-	-	-
Operational costs	6 651	3 813	57.3%	3 813	57.3%	885	16.3%	330.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(22 498)**	**5 337**		**5 337**		**(1 660)**		
Transfers and subsidies - capital (monetary allocations)	7 998	5 000	62.5%	5 000	62.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(14 500)**	**10 337**		**10 337**		**(1 660)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(14 500)**	**10 337**		**10 337**		**(1 660)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(14 500)**	**10 337**		**10 337**		**(1 660)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(14 500)**	**10 337**		**10 337**		**(1 660)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**7 998**	**2 083**	**26.0%**	**2 083**	**26.0%**	**846**	**6.6%**	**146.2%**
National Government	7 998	2 083	26.0%	2 083	26.0%	846	6.6%	146.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**7 998**	**2 083**	**26.0%**	**2 083**	**26.0%**	**846**	**6.6%**	**146.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**7 998**	**2 083**	**26.0%**	**2 083**	**26.0%**	**846**	**6.6%**	**146.2%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**846**	**10.8%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	846	10.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**7 998**	**2 083**	**26.0%**	**2 083**	**26.0%**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	7 998	2 083	26.0%	2 083	26.0%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**57 142**	**56 298**	**98.5%**	**56 298**	**98.5%**	**30 412**	**43.1%**	**85.1%**
Property rates	**2 374**	**375**	**15.8%**	**375**	**15.8%**	**538**	**22.7%**	**(30.2%)**
Service charges	16 931	2 948	17.4%	2 948	17.4%	4 031	21.1%	(26.9%)
Other revenue	**(7 400)**	**38 805**	**(524.4%)**	**38 805**	**(524.4%)**	**25 843**	**140 383.2%**	**50.2%**
Transfers and Subsidies - Operational	37 239	14 225	38.2%	14 225	38.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	7 998	-	-	-	-	-	-	-
Interest	-	(55)	-	(55)	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(27 989)**	**(9 611)**	**34.3%**	**(9 611)**	**34.3%**	**(603)**	**1.3%**	**1 494.4%**
Suppliers and employees	(27 989)	(9 611)	34.3%	(9 611)	34.3%	(603)	1.3%	1 494.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**29 153**	**46 687**	**160.1%**	**46 687**	**160.1%**	**29 809**	**132.0%**	**56.6%**
Cash Flow from Investing Activities								
Receipts	**1 264**	**55**	**4.4%**	**55**	**4.4%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	1 264	55	4.4%	55	4.4%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(7 998)**	**(2 083)**	**26.0%**	**(2 083)**	**26.0%**	**(846)**	**6.6%**	**146.2%**
Capital assets	(7 998)	(2 083)	26.0%	(2 083)	26.0%	(846)	6.6%	146.2%
Net Cash from/(used) Investing Activities	**(6 734)**	**(2 028)**	**30.1%**	**(2 028)**	**30.1%**	**(846)**	**6.6%**	**139.7%**
Cash Flow from Financing Activities								
Receipts	**-**	**51**	**-**	**51**	**-**	**34**	**-**	**49.4%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	51	-	51	-	34	-	49.4%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**51**	**-**	**51**	**-**	**34**	**-**	**49.4%**
Net Increase/(Decrease) in cash held	**22 418**	**44 710**	**199.4%**	**44 710**	**199.4%**	**28 998**	**298.2%**	**54.2%**
Cash/cash equivalents at the year begin:	-	(45 245)	-	(45 245)	-	(28 409)	-	59.3%
Cash/cash equivalents at the year end:	**22 418**	**(535)**	**(2.4%)**	**(535)**	**(2.4%)**	**51 427**	**528.9%**	**(101.0%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 090	3.1%	803	2.3%	1 327	3.8%	31 484	90.7%	34 705	39.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	62	.5%	149	1.2%	182	1.4%	12 166	96.9%	12 559	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	.6%	21	.6%	21	.6%	3 231	98.1%	3 293	3.7%	-	-	-	-
Total By Income Source	**1 848**	**2.1%**	**1 618**	**1.8%**	**2 099**	**2.4%**	**83 381**	**93.7%**	**88 946**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	86	13.3%	90	13.9%	48	7.4%	423	65.4%	646	.7%	-	-	-	-
Commercial	310	3.4%	247	2.7%	234	2.6%	8 361	91.4%	9 152	10.3%	-	-	-	-
Households	1 432	1.9%	1 261	1.7%	1 796	2.4%	71 367	94.1%	75 856	85.3%	-	-	-	-
Other	20	.6%	21	.6%	21	.6%	3 231	98.1%	3 293	3.7%	-	-	-	-
Total By Customer Group	**1 848**	**2.1%**	**1 618**	**1.8%**	**2 099**	**2.4%**	**83 381**	**93.7%**	**88 946**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 344	3.2%	-	-	2 108	2.0%	99 602	94.8%	105 054	78.4%
Bulk Water	275	2.7%	646	6.4%	-	-	9 124	90.8%	10 045	7.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	754	5.0%	453	3.0%	2 183	14.6%	11 594	77.4%	14 984	11.2%
Auditor-General	1 654	49.9%	103	3.1%	125	3.8%	1 430	43.2%	3 312	2.5%
Other	4	.6%	4	.6%	4	.6%	580	98.2%	591	.4%
Total	**6 030**	**4.5%**	**1 205**	**.9%**	**4 420**	**3.3%**	**122 331**	**91.3%**	**133 986**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**105 696**	**7 747**	**7.3%**	**7 747**	**7.3%**	**43 821**	**43.6%**	**(82.3%)**
Exchange Revenue								
Service charges - Electricity	21 865	1 110	5.1%	1 110	5.1%	2 478	12.0%	(55.2%)
Service charges - Water	6 226	408	6.6%	408	6.6%	1 329	22.3%	(69.3%)
Service charges - Waste Water Management	4 516	305	6.8%	305	6.8%	1 003	23.2%	(69.5%)
Service charges - Waste Management	2 328	161	6.9%	161	6.9%	976	43.8%	(83.5%)
Sale of Goods and Rendering of Services	392	8	2.1%	8	2.1%	3 733	994.4%	(99.8%)
Agency services	-	594	-	594	-	1 100	86.2%	(46.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 654	489	29.6%	489	29.6%	1 323	83.5%	(63.0%)
Interest earned from Current and Non Current Assets	2 549	60	2.4%	60	2.4%	30	1.2%	101.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	126	-	-	-	-	-	-	-
Rental from Fixed Assets	649	63	9.7%	63	9.7%	102	16.5%	(38.7%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	4 594	2 718	59.2%	2 718	59.2%	508	11.7%	435.4%
Non-Exchange Revenue								
Property rates	15 451	1 494	9.7%	1 494	9.7%	4 098	32.5%	(63.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	342	28	8.1%	28	8.1%	-	-	(100.0%)
Licences or permits	335	37	11.0%	37	11.0%	46	14.5%	(21.1%)
Transfer and subsidies - Operational	40 808	-	-	-	-	27 094	68.4%	(100.0%)
Interest	-	271	-	271	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 862	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**101 720**	**8 889**	**8.7%**	**8 889**	**8.7%**	**10 936**	**12.4%**	**(18.7%)**
Employee related costs	35 877	6 117	17.1%	6 117	17.1%	7 959	20.4%	(23.1%)
Remuneration of councillors	4 258	1 023	24.0%	1 023	24.0%	1 145	27.0%	(10.7%)
Bulk purchases - electricity	13 139	-	-	-	-	-	-	-
Inventory consumed	2 848	38	1.3%	38	1.3%	234	7.0%	(83.7%)
Debt impairment	599	-	-	-	-	-	-	-
Depreciation and amortisation	15 836	-	-	-	-	-	-	-
Interest	4 150	3	.1%	3	.1%	202	9.8%	(98.7%)
Contracted services	8 906	149	1.7%	149	1.7%	824	17.7%	(81.9%)
Transfers and subsidies	12	4	29.5%	4	29.5%	3	23.8%	29.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	16 095	1 556	9.7%	1 556	9.7%	569	4.6%	173.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 976**	**(1 142)**		**(1 142)**		**32 885**		
Transfers and subsidies - capital (monetary allocations)	21 400	-	-	-	-	2 626	12.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	100	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 476**	**(1 142)**		**(1 142)**		**35 512**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**25 476**	**(1 142)**		**(1 142)**		**35 512**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 476**	**(1 142)**		**(1 142)**		**35 512**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 476**	**(1 142)**		**(1 142)**		**35 512**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**21 401**	**493**	**2.3%**	**493**	**2.3%**	**-**	**-**	**(100.0%)**
National Government	21 401	493	2.3%	493	2.3%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 401**	**493**	**2.3%**	**493**	**2.3%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**21 401**	**493**	**2.3%**	**493**	**2.3%**	**-**	**-**	**(100.0%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 861**	**493**	**5.0%**	**493**	**5.0%**	**-**	**-**	**(100.0%)**
Planning and Development	9 861	493	5.0%	493	5.0%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**11 540**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	11 540	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**99 306**	**82 771**	**83.4%**	**82 771**	**83.4%**	**51 302**	**53.7%**	**61.3%**
Property rates	**10 035**	**4 867**	**48.5%**	**4 867**	**48.5%**	**808**	**8.5%**	**502.1%**
Service charges	27 064	16 908	62.5%	16 908	62.5%	3 947	15.3%	328.4%
Other revenue	**-**	**21 267**	**-**	**21 267**	**-**	**1 797**	**-**	**1 083.4%**
Transfers and Subsidies - Operational	40 807	21 729	53.2%	21 729	53.2%	26 750	67.5%	(18.8%)
Transfers and Subsidies - Capital	21 400	18 000	84.1%	18 000	84.1%	18 000	87.3%	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(80 070)**	**(3 562)**	**4.4%**	**(3 562)**	**4.4%**	**(18 712)**	**24.1%**	**(81.0%)**
Suppliers and employees	(75 920)	(3 562)	4.7%	(3 562)	4.7%	(18 712)	25.2%	(81.0%)
Finance charges	(4 150)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**19 235**	**79 209**	**411.8%**	**79 209**	**411.8%**	**32 590**	**183.1%**	**143.0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(21 400)**	**(567)**	**2.7%**	**(567)**	**2.7%**	**-**	**-**	**(100.0%)**
Capital assets	(21 400)	(567)	2.7%	(567)	2.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(21 400)**	**(567)**	**2.7%**	**(567)**	**2.7%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(1 286)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 286)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 286)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3 451)**	**78 642**	**(2 278.9%)**	**78 642**	**(2 278.9%)**	**32 590**	**(764.0%)**	**141.3%**
Cash/cash equivalents at the year begin:	6 011	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**2 560**	**78 642**	**3 072.0%**	**78 642**	**3 072.0%**	**32 590**	**2 635.4%**	**141.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 173	3.2%	532	1.4%	458	1.2%	34 662	94.1%	36 826	27.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 637	13.3%	1 158	9.4%	295	2.4%	9 175	74.8%	12 266	9.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 103	8.3%	1 463	3.9%	1 196	3.2%	31 645	84.6%	37 406	27.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	962	3.4%	441	1.6%	414	1.5%	26 118	93.5%	27 935	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	538	3.3%	253	1.5%	239	1.5%	15 352	93.7%	16 381	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	2.2%	6	.9%	6	.9%	647	96.1%	674	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57	1.2%	3	.1%	3	.1%	4 516	98.6%	4 579	3.4%	-	-	-	-
Total By Income Source	**7 484**	**5.5%**	**3 856**	**2.8%**	**2 611**	**1.9%**	**122 114**	**89.7%**	**136 066**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 290	7.8%	1 130	3.9%	940	3.2%	24 857	85.1%	29 216	21.5%	-	-	-	-
Commercial	170	9.0%	825	43.6%	61	3.2%	836	44.2%	1 892	1.4%	-	-	-	-
Households	5 024	4.8%	1 902	1.8%	1 611	1.5%	96 422	91.9%	104 958	77.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 484**	**5.5%**	**3 856**	**2.8%**	**2 611**	**1.9%**	**122 114**	**89.7%**	**136 066**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	140 573	100.0%	140 573	78.0%
Bulk Water	-	-	-	-	-	-	6	100.0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	224	1.1%	95	.4%	1	-	20 977	98.5%	21 297	11.8%
Auditor-General	-	-	-	-	-	-	15 363	100.0%	15 363	8.5%
Other	-	-	-	-	-	-	2 993	100.0%	2 993	1.7%
Total	**224**	**.1%**	**95**	**.1%**	**1**	**-**	**179 912**	**99.8%**	**180 232**	**100.0%**

Contact Details

Municipal Manager	Mr Kgomodikae Protea Leserwane	053 203 0005
Financial Manager	Mr Lwazi Bantu Khapha	053 203 0005

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**153 331**	**19 173**	**12.5%**	**19 173**	**12.5%**	**34 353**	**24.6%**	**(44.2%)**
Exchange Revenue								
Service charges - Electricity	24 904	5 321	21.4%	5 321	21.4%	5 203	20.0%	2.3%
Service charges - Water	18 831	3 378	17.9%	3 378	17.9%	3 343	18.4%	1.1%
Service charges - Waste Water Management	7 420	1 916	25.8%	1 916	25.8%	1 748	27.2%	9.6%
Service charges - Waste Management	3 361	912	27.1%	912	27.1%	798	28.9%	14.4%
Sale of Goods and Rendering of Services	466	98	21.1%	98	21.1%	122	23.3%	(19.6%)
Agency services	551	27	4.8%	27	4.8%	0	-	15 781.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	368	51	13.9%	51	13.9%	4	3.7%	1 267.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	13 634	242	1.8%	242	1.8%	207	1.6%	17.0%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	1 430	111	7.8%	111	7.8%	258	85.6%	(56.9%)
Non-Exchange Revenue								
Property rates	27 741	6 025	21.7%	6 025	21.7%	5 423	24.4%	11.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	9	148.0%	9	148.0%	3	120.1%	210.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	50 944	314	.6%	314	.6%	16 488	34.5%	(98.1%)
Interest	3 675	768	20.9%	768	20.9%	757	-	1.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**182 902**	**1 145**	**.6%**	**1 145**	**.6%**	**9 068**	**5.4%**	**(87.4%)**
Employee related costs	63 094	(5 744)	(9.1%)	(5 744)	(9.1%)	-	-	(100.0%)
Remuneration of councillors	4 451	453	10.2%	453	10.2%	-	-	(100.0%)
Bulk purchases - electricity	33 486	0	-	0	-	-	-	(100.0%)
Inventory consumed	6 991	755	10.8%	755	10.8%	969	21.8%	(22.1%)
Debt impairment	17 260	-	-	-	-	-	-	-
Depreciation and amortisation	20 370	-	-	-	-	-	-	-
Interest	2 957	3	.1%	3	.1%	8	.2%	(65.6%)
Contracted services	14 897	2 159	14.5%	2 159	14.5%	4 866	43.7%	(55.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 618	21	.8%	21	.8%	214	8.6%	(90.3%)
Operational costs	16 777	3 498	20.8%	3 498	20.8%	3 012	21.7%	16.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29 571)**	**18 028**		**18 028**		**25 285**		
Transfers and subsidies - capital (monetary allocations)	28 839	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(732)**	**18 028**		**18 028**		**25 285**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(732)**	**18 028**		**18 028**		**25 285**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(732)**	**18 028**		**18 028**		**25 285**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(732)**	**18 028**		**18 028**		**25 285**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**30 439**	**2 224**	**7.3%**	**2 224**	**7.3%**	**-**	**-**	**(100.0%)**
National Government	28 839	2 224	7.7%	2 224	7.7%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 839**	**2 224**	**7.7%**	**2 224**	**7.7%**	**-**	**-**	**(100.0%)**
Borrowing	1 600	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**30 439**	**2 224**	**7.3%**	**2 224**	**7.3%**	**-**	**-**	**(100.0%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**30 439**	**2 224**	**7.3%**	**2 224**	**7.3%**	**-**	**-**	**(100.0%)**
Energy sources	0	-	-	-	-	-	-	-
Water Management	21 020	-	-	-	-	-	-	-
Waste Water Management	9 420	2 224	23.6%	2 224	23.6%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**165 125**	**99 920**	**60.5%**	**99 920**	**60.5%**	**28 585**	**25.9%**	**249.6%**
Property rates	**21 360**	**15 294**	**71.6%**	**15 294**	**71.6%**	**2 711**	**22.2%**	**464.1%**
Service charges	41 977	46 664	111.2%	46 664	111.2%	6 546	22.3%	612.9%
Other revenue	**13 361**	**7 362**	**55.1%**	**7 362**	**55.1%**	**571**	**4.9%**	**1 190.4%**
Transfers and Subsidies - Operational	49 588	18 600	37.5%	18 600	37.5%	16 757	36.1%	11.0%
Transfers and Subsidies - Capital	38 839	12 000	30.9%	12 000	30.9%	2 000	18.9%	500.0%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(127 586)**	**(11 822)**	**9.3%**	**(11 822)**	**9.3%**	**(9 565)**	**8.4%**	**23.6%**
Suppliers and employees	(124 628)	(11 821)	9.5%	(11 821)	9.5%	(9 565)	8.7%	23.6%
Finance charges	(2 957)	(1)	-	(1)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**37 540**	**88 098**	**234.7%**	**88 098**	**234.7%**	**19 019**	**(503.4%)**	**363.2%**
Cash Flow from Investing Activities								
Receipts	**66**	**0**	**-**	**0**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	66	0	-	0	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(10 572)**	**(2 558)**	**24.2%**	**(2 558)**	**24.2%**	**-**	**-**	**(100.0%)**
Capital assets	(10 572)	(2 558)	24.2%	(2 558)	24.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(10 506)**	**(2 558)**	**24.3%**	**(2 558)**	**24.3%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**27 034**	**85 541**	**316.4%**	**85 541**	**316.4%**	**19 019**	**(133.2%)**	**349.8%**
Cash/cash equivalents at the year begin:	29 473	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**56 507**	**85 541**	**151.4%**	**85 541**	**151.4%**	**19 019**	**701.0%**	**349.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 164	2.6%	768	.9%	804	1.0%	79 972	95.5%	83 708	39.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 199	13.9%	420	2.7%	373	2.4%	12 838	81.1%	15 829	7.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 141	8.2%	160	.3%	1 606	2.6%	55 666	89.0%	62 574	29.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 259	4.3%	514	1.8%	582	2.0%	26 706	91.9%	29 060	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	673	5.2%	241	1.9%	306	2.4%	11 627	90.5%	12 846	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	131	2.3%	87	1.5%	91	1.6%	5 404	94.6%	5 713	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	4.5%	17	1.8%	20	2.1%	865	91.6%	945	.4%	-	-	-	-
Total By Income Source	**11 610**	**5.5%**	**2 206**	**1.0%**	**3 781**	**1.8%**	**193 078**	**91.6%**	**210 675**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 365	12.1%	181	.9%	742	3.8%	16 246	83.2%	19 534	9.3%	-	-	-	-
Commercial	2 688	14.2%	342	1.8%	664	3.5%	15 220	80.5%	18 913	9.0%	-	-	-	-
Households	6 557	3.8%	1 683	1.0%	2 375	1.4%	161 613	93.8%	172 228	81.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**11 610**	**5.5%**	**2 206**	**1.0%**	**3 781**	**1.8%**	**193 078**	**91.6%**	**210 675**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5	-	-	-	43	-	86 846	99.9%	86 895	84.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	13	100.0%	13	-
Trade Creditors	515	4.1%	654	5.2%	37	.3%	11 360	90.4%	12 567	12.2%
Auditor-General	-	-	-	-	-	-	3 506	100.0%	3 506	3.4%
Other	-	-	3	2.2%	3	2.1%	125	95.7%	131	.1%
Total	**520**	**.5%**	**657**	**.6%**	**84**	**.1%**	**101 851**	**98.8%**	**103 112**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**209 035**	**54 978**	**26.3%**	**54 978**	**26.3%**	**40 404**	**21.3%**	**36.1%**
Exchange Revenue								
Service charges - Electricity	58 638	11 496	19.6%	11 496	19.6%	12 075	23.4%	(4.8%)
Service charges - Water	28 131	5 515	19.6%	5 515	19.6%	4 710	20.0%	17.1%
Service charges - Waste Water Management	9 510	3 233	34.0%	3 233	34.0%	2 103	24.6%	53.7%
Service charges - Waste Management	8 701	2 462	28.3%	2 462	28.3%	1 588	23.7%	55.0%
Sale of Goods and Rendering of Services	241	43	18.0%	43	18.0%	99	38.8%	(56.2%)
Agency services	286	91	31.6%	91	31.6%	47	19.9%	93.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 333	1 392	16.7%	1 392	16.7%	2 125	22.3%	(34.5%)
Interest earned from Current and Non Current Assets	1 590	143	9.0%	143	9.0%	53	37.9%	172.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	447	49	10.9%	49	10.9%	-	-	(100.0%)
Rental from Fixed Assets	400	89	22.2%	89	22.2%	133	23.8%	(33.3%)
Licence and permits	107	30	28.2%	30	28.2%	25	20.5%	19.6%
Operational Revenue	2 555	11	.4%	11	.4%	27	1.4%	(60.1%)
Non-Exchange Revenue								
Property rates	18 669	12 667	67.9%	12 667	67.9%	11 653	58.4%	8.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	554	91	16.4%	91	16.4%	13	8.4%	580.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	68 227	17 175	25.2%	17 175	25.2%	5 269	8.1%	226.0%
Interest	2 237	492	22.0%	492	22.0%	482	28.2%	2.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	(0)	-	-	-	-	-	-	-
Other Gains	409	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**226 254**	**25 807**	**11.4%**	**25 807**	**11.4%**	**12 097**	**6.4%**	**113.3%**
Employee related costs	75 500	82	.1%	82	.1%	5 626	7.8%	(98.5%)
Remuneration of councillors	5 395	-	-	-	-	442	8.7%	(100.0%)
Bulk purchases - electricity	74 462	16 503	22.2%	16 503	22.2%	1 128	1.8%	1 363.7%
Inventory consumed	10 550	1 121	10.6%	1 121	10.6%	574	10.0%	95.3%
Debt impairment	11 333	-	-	-	-	-	-	-
Depreciation and amortisation	10 891	-	-	-	-	-	-	-
Interest	7 011	3 053	43.5%	3 053	43.5%	31	.6%	9 707.5%
Contracted services	13 518	1 347	10.0%	1 347	10.0%	1 530	12.3%	(12.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 525	-	-	-	-	-	-	-
Operational costs	12 069	3 700	30.7%	3 700	30.7%	2 766	24.3%	33.8%
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17 219)**	**29 172**		**29 172**		**28 307**		
Transfers and subsidies - capital (monetary allocations)	25 271	4 062	16.1%	4 062	16.1%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 052**	**33 234**		**33 234**		**28 307**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 052**	**33 234**		**33 234**		**28 307**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 052**	**33 234**		**33 234**		**28 307**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 052**	**33 234**		**33 234**		**28 307**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**28 371**	**354**	**1.2%**	**354**	**1.2%**	**829**	**2.8%**	**(57.3%)**
National Government	25 271	-	-	-	-	738	2.7%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 271**	**-**	**-**	**-**	**-**	**738**	**2.7%**	**(100.0%)**
Borrowing	2 100	-	-	-	-	-	-	-
Internally generated funds	1 000	354	35.4%	354	35.4%	91	3.4%	289.1%
Capital Expenditure Functional	**28 371**	**354**	**1.2%**	**354**	**1.2%**	**829**	**2.8%**	**(57.3%)**
Municipal governance and administration	**2 100**	**-**	**-**	**-**	**-**	**57**	**4.6%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 100	-	-	-	-	57	4.6%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**26 271**	**354**	**1.3%**	**354**	**1.3%**	**772**	**4.4%**	**(54.1%)**
Energy sources	6 737	354	5.3%	354	5.3%	738	20.4%	(52.0%)
Water Management	100	-	-	-	-	-	-	-
Waste Water Management	19 434	-	-	-	-	34	.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**192 692**	**257 745**	**133.8%**	**257 745**	**133.8%**	**31 038**	**16.6%**	**730.4%**
Property rates	**15 868**	**25 481**	**160.6%**	**25 481**	**160.6%**	**9 067**	**53.4%**	**181.0%**
Service charges	78 735	94 365	119.9%	94 365	119.9%	16 445	19.9%	473.8%
Other revenue	**4 591**	**2 249**	**49.0%**	**2 249**	**49.0%**	**257**	**44.6%**	**775.0%**
Transfers and Subsidies - Operational	68 227	126 650	185.6%	126 650	185.6%	5 269	9.0%	2 303.7%
Transfers and Subsidies - Capital	25 271	9 000	35.6%	9 000	35.6%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(198 066)**	**(16 981)**	**8.6%**	**(16 981)**	**8.6%**	**(19 472)**	**11.3%**	**(12.8%)**
Suppliers and employees	(191 055)	(16 981)	8.9%	(16 981)	8.9%	(19 470)	11.7%	(12.8%)
Finance charges	(7 011)	-	-	-	-	(2)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(5 374)**	**240 763**	**(4 480.3%)**	**240 763**	**(4 480.3%)**	**11 566**	**79.4%**	**1 981.6%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(28 371)**	**-**	**-**	**-**	**-**	**(953)**	**(3.8%)**	**(100.0%)**
Capital assets	(28 371)	-	-	-	-	(953)	(3.8%)	(100.0%)
Net Cash from/(used) Investing Activities	**(28 371)**	**-**	**-**	**-**	**-**	**(953)**	**(3.8%)**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(425)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(425)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(425)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(34 170)**	**240 763**	**(704.6%)**	**240 763**	**(704.6%)**	**10 613**	**26.4%**	**2 168.5%**
Cash/cash equivalents at the year begin:	23 797	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(10 373)**	**240 763**	**(2 321.1%)**	**240 763**	**(2 321.1%)**	**10 613**	**102.0%**	**2 168.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 904	14.0%	2 003	7.2%	1 438	5.2%	20 494	73.6%	27 839	24.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 728	27.3%	698	7.0%	336	3.4%	6 228	62.3%	9 989	8.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 638	3.7%	6 067	13.9%	4	-	36 017	82.4%	43 726	39.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 261	14.9%	2 314	15.3%	517	3.4%	10 061	66.4%	15 153	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 774	14.7%	865	7.2%	431	3.6%	8 965	74.5%	12 035	10.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	132	4.1%	56	1.7%	38	1.2%	2 998	93.0%	3 224	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	19.8%	3	3.0%	6	5.4%	80	71.9%	111	.1%	-	-	-	-
Total By Income Source	**12 459**	**11.1%**	**12 006**	**10.7%**	**2 770**	**2.5%**	**84 843**	**75.7%**	**112 077**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 607	3.7%	5 025	11.7%	408	1.0%	35 836	83.6%	42 876	38.3%	-	-	-	-
Commercial	2 840	11.7%	2 203	9.1%	509	2.1%	18 622	77.0%	24 175	21.6%	-	-	-	-
Households	8 012	17.8%	4 777	10.6%	1 853	4.1%	30 385	67.5%	45 027	40.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**12 459**	**11.1%**	**12 006**	**10.7%**	**2 770**	**2.5%**	**84 843**	**75.7%**	**112 077**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	364	29.1%	885	70.9%	-	-	-	-	1 249	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	495	.2%	1 854	.7%	20 692	7.3%	259 543	91.8%	282 583	99.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	157	36.2%	139	31.9%	136	31.4%	2	.6%	435	.2%
Total	**1 016**	**.4%**	**2 877**	**1.0%**	**20 828**	**7.3%**	**259 545**	**91.3%**	**284 267**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**72 672**	**34 249**	**47.1%**	**34 249**	**47.1%**	**27 343**	**39.0%**	**25.3%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	610	111	18.2%	111	18.2%	132	17.7%	(16.0%)
Agency services	2 310	2 213	95.8%	2 213	95.8%	1 050	57.4%	110.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	500	420	83.9%	420	83.9%	267	53.4%	57.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	1 250	379	30.3%	379	30.3%	286	28.6%	32.4%
Operational Revenue	329	166	50.5%	166	50.5%	169	49.2%	(1.9%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	67 673	30 961	45.8%	30 961	45.8%	25 439	38.7%	21.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**70 396**	**18 233**	**25.9%**	**18 233**	**25.9%**	**16 284**	**23.8%**	**12.0%**
Employee related costs	49 826	12 300	24.7%	12 300	24.7%	10 988	23.1%	11.9%
Remuneration of councillors	5 625	1 440	25.6%	1 440	25.6%	1 505	30.0%	(4.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 507	512	34.0%	512	34.0%	365	40.8%	40.5%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 001	-	-	-	-	385	38.5%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	3 276	978	29.8%	978	29.8%	678	17.9%	44.1%
Transfers and subsidies	485	(39)	(8.0%)	(39)	(8.0%)	49	11.7%	(179.2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	8 676	3 042	35.1%	3 042	35.1%	2 286	23.5%	33.0%
Losses on disposal of Assets	-	-	-	-	-	28	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 276**	**16 017**		**16 017**		**11 059**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	3	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 276**	**16 017**		**16 017**		**11 062**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 276**	**16 017**		**16 017**		**11 062**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 276**	**16 017**		**16 017**		**11 062**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 276**	**16 017**		**16 017**		**11 062**		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**1 150**	**321**	**27.9%**	**321**	**27.9%**	**240**	**14.5%**	**33.7%**
National Government	-	-	-	-	-	6	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**6**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 150	321	27.9%	321	27.9%	234	14.1%	37.0%
Capital Expenditure Functional	**1 150**	**321**	**27.9%**	**321**	**27.9%**	**240**	**14.5%**	**33.7%**
Municipal governance and administration	**1 150**	**321**	**27.9%**	**321**	**27.9%**	**240**	**14.5%**	**33.7%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 150	321	27.9%	321	27.9%	240	14.5%	33.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**72 672**	**30 600**	**42.1%**	**30 600**	**42.1%**	**26 370**	**37.6%**	**16.0%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**4 499**	**3 496**	**77.7%**	**3 496**	**77.7%**	**307**	**7.8%**	**1 038.5%**
Transfers and Subsidies - Operational	67 673	26 685	39.4%	26 685	39.4%	26 066	39.7%	2.4%
Transfers and Subsidies - Capital	-	-	-	-	-	(3)	-	(100.0%)
Interest	500	420	83.9%	420	83.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(66 547)**	**(4 763)**	**7.2%**	**(4 763)**	**7.2%**	**(3 925)**	**6.0%**	**21.4%**
Suppliers and employees	(66 547)	(4 763)	7.2%	(4 763)	7.2%	(3 925)	6.0%	21.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 125**	**25 837**	**421.8%**	**25 837**	**421.8%**	**22 445**	**524.0%**	**15.1%**
Cash Flow from Investing Activities								
Receipts	**(8 770)**	**(68)**	**.8%**	**(68)**	**.8%**	**(111)**	**1.0%**	**(38.8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(8 770)	(68)	.8%	(68)	.8%	(111)	1.0%	(38.8%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(1 150)**	**(321)**	**27.9%**	**(321)**	**27.9%**	**(240)**	**14.5%**	**33.7%**
Capital assets	(1 150)	(321)	27.9%	(321)	27.9%	(240)	14.5%	33.7%
Net Cash from/(used) Investing Activities	**(9 920)**	**(388)**	**3.9%**	**(388)**	**3.9%**	**(351)**	**2.6%**	**10.8%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3 795)**	**25 449**	**(670.6%)**	**25 449**	**(670.6%)**	**22 095**	**(245.8%)**	**15.2%**
Cash/cash equivalents at the year begin:	3 417	609	17.8%	609	17.8%	2 201	33.5%	(72.3%)
Cash/cash equivalents at the year end:	**(378)**	**26 057**	**(6 894.7%)**	**26 057**	**(6 894.7%)**	**24 296**	**(1 000.1%)**	**7.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	1 568	94.0%	100	6.0%	1 667	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**1 568**	**94.0%**	**100**	**6.0%**	**1 667**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	1 568	94.0%	100	6.0%	1 667	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**1 568**	**94.0%**	**100**	**6.0%**	**1 667**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	2 537	100.0%	-	-	-	-	-	-	2 537	51.7%
Other	354	14.9%	22	.9%	19	.8%	1 973	83.3%	2 368	48.3%
Total	**2 891**	**58.9%**	**22**	**.4%**	**19**	**.4%**	**1 973**	**40.2%**	**4 905**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**368 800**	**21 431**	**5.8%**	**21 431**	**5.8%**	**(181 889)**	**(66.6%)**	**(111.8%)**
Exchange Revenue								
Service charges - Electricity	117 256	14 638	12.5%	14 638	12.5%	11 915	15.5%	22.8%
Service charges - Water	35 675	2 703	7.6%	2 703	7.6%	(242 808)	(1 595.2%)	(101.1%)
Service charges - Waste Water Management	33 078	2 027	6.1%	2 027	6.1%	1 781	12.1%	13.8%
Service charges - Waste Management	10 509	1 418	13.5%	1 418	13.5%	1 276	12.0%	11.1%
Sale of Goods and Rendering of Services	359	59	16.4%	59	16.4%	40	6.9%	48.2%
Agency services	436	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 849	0	-	0	-	1 921	23.6%	(100.0%)
Interest earned from Current and Non Current Assets	54	1	2.3%	1	2.3%	0	.1%	823.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	432	136	31.4%	136	31.4%	151	21.4%	(10.3%)
Licence and permits	909	227	25.0%	227	25.0%	253	33.8%	(10.4%)
Operational Revenue	3 465	425	12.3%	425	12.3%	492	44.7%	(13.5%)
Non-Exchange Revenue								
Property rates	34 092	(1 419)	(4.2%)	(1 419)	(4.2%)	-	-	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	16	134.2%	16	134.2%	21	2.7%	(23.3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	125 041	1 200	1.0%	1 200	1.0%	42 249	36.8%	(97.2%)
Interest	633	-	-	-	-	818	24.3%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**360 920**	**39 481**	**10.9%**	**39 481**	**10.9%**	**37 128**	**12.8%**	**6.3%**
Employee related costs	152 290	23 673	15.5%	23 673	15.5%	32 889	23.0%	(28.0%)
Remuneration of councillors	8 283	1 255	15.1%	1 255	15.1%	1 860	22.0%	(32.6%)
Bulk purchases - electricity	120 070	121	.1%	121	.1%	130	.2%	(7.3%)
Inventory consumed	18 736	3 586	19.1%	3 586	19.1%	541	4.3%	563.0%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	-	-	-	-	-	-	-
Interest	14 180	3	-	3	-	-	-	(100.0%)
Contracted services	24 874	6 230	25.0%	6 230	25.0%	129	.6%	4 711.5%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	33	-	33	-	3	-	905.7%
Operational costs	22 487	4 581	20.4%	4 581	20.4%	1 575	9.1%	190.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 880**	**(18 050)**		**(18 050)**		**(219 017)**		
Transfers and subsidies - capital (monetary allocations)	39 279	6 022	15.3%	6 022	15.3%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**47 159**	**(12 028)**		**(12 028)**		**(219 017)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**47 159**	**(12 028)**		**(12 028)**		**(219 017)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**47 159**	**(12 028)**		**(12 028)**		**(219 017)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**47 159**	**(12 028)**		**(12 028)**		**(219 017)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**37 910**	**5 237**	**13.8%**	**5 237**	**13.8%**	**-**	**-**	**(100.0%)**
National Government	37 037	5 237	14.1%	5 237	14.1%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 037**	**5 237**	**14.1%**	**5 237**	**14.1%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	873	-	-	-	-	-	-	-
Capital Expenditure Functional	**37 910**	**5 237**	**13.8%**	**5 237**	**13.8%**	**-**	**-**	**(100.0%)**
Municipal governance and administration	**989**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	989	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**854**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	854	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 109**	**5 237**	**24.8%**	**5 237**	**24.8%**	**-**	**-**	**(100.0%)**
Planning and Development	18 199	5 237	28.8%	5 237	28.8%	-	-	(100.0%)
Road Transport	2 910	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**14 957**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	6 227	-	-	-	-	-	-	-
Water Management	8 730	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**310 946**	**256 467**	**82.5%**	**256 467**	**82.5%**	**70 323**	**21.2%**	**264.7%**
Property rates	**29 322**	**24 815**	**84.6%**	**24 815**	**84.6%**	**1 535**	**6.2%**	**1 516.7%**
Service charges	113 749	143 593	126.2%	143 593	126.2%	19 259	14.1%	645.6%
Other revenue	**2 631**	**4 324**	**164.3%**	**4 324**	**164.3%**	**780**	**17.7%**	**454.1%**
Transfers and Subsidies - Operational	114 750	20 136	17.5%	20 136	17.5%	42 249	36.8%	(52.3%)
Transfers and Subsidies - Capital	39 262	63 600	162.0%	63 600	162.0%	6 500	16.6%	878.5%
Interest	11 233	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(265 496)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(254 768)	-	-	-	-	-	-	-
Finance charges	(10 728)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**45 450**	**256 467**	**564.3%**	**256 467**	**564.3%**	**70 323**	**145.0%**	**264.7%**
Cash Flow from Investing Activities								
Receipts	**(1 248)**	**104**	**(8.3%)**	**104**	**(8.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 248)	104	(8.3%)	104	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 248)**	**104**	**(8.3%)**	**104**	**(8.3%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**44 201**	**256 571**	**580.5%**	**256 571**	**580.5%**	**70 323**	**117.0%**	**264.8%**
Cash/cash equivalents at the year begin:	194	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**44 395**	**256 571**	**577.9%**	**256 571**	**577.9%**	**70 323**	**116.7%**	**264.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 890	3.1%	1 047	1.1%	907	1.0%	87 454	94.8%	92 298	26.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 503	18.0%	1 006	2.8%	883	2.4%	27 743	76.8%	36 134	10.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 767	2.5%	17 885	16.4%	1 987	1.8%	86 518	79.3%	109 157	30.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 108	4.6%	858	1.9%	671	1.5%	42 355	92.1%	45 992	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 433	3.2%	640	1.4%	550	1.2%	42 233	94.2%	44 856	12.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	122	3.1%	61	1.5%	61	1.5%	3 724	93.9%	3 967	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	405	1.9%	193	.9%	171	.8%	20 017	96.3%	20 786	5.9%	-	-	-	-
Total By Income Source	**16 229**	**4.6%**	**21 689**	**6.1%**	**5 228**	**1.5%**	**310 044**	**87.8%**	**353 189**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 944	3.5%	9 587	17.3%	866	1.6%	42 974	77.6%	55 371	15.7%	-	-	-	-
Commercial	2 308	11.4%	1 840	9.1%	331	1.6%	15 690	77.8%	20 169	5.7%	-	-	-	-
Households	11 977	4.3%	10 262	3.7%	4 030	1.5%	251 379	90.5%	277 649	78.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**16 229**	**4.6%**	**21 689**	**6.1%**	**5 228**	**1.5%**	**310 044**	**87.8%**	**353 189**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	424 717	100.0%	424 717	79.7%
Bulk Water	-	-	-	-	-	-	18 002	100.0%	18 002	3.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	164	.2%	1 471	2.1%	1 923	2.8%	65 189	94.8%	68 748	12.9%
Auditor-General	-	-	-	-	-	-	10 251	100.0%	10 251	1.9%
Other	36	.3%	29	.3%	8	.1%	11 121	99.3%	11 194	2.1%
Total	**200**	**-**	**1 501**	**.3%**	**1 930**	**.4%**	**529 281**	**99.3%**	**532 912**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**78 134**	**22 876**	**29.3%**	**22 876**	**29.3%**	**6 094**	**8.3%**	**275.4%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	9 115	347	3.8%	347	3.8%	360	4.2%	(3.7%)
Service charges - Waste Water Management	2 913	278	9.5%	278	9.5%	430	15.6%	(35.4%)
Service charges - Waste Management	3 324	390	11.7%	390	11.7%	604	19.1%	(35.5%)
Sale of Goods and Rendering of Services	1 253	127	10.2%	127	10.2%	78	14.3%	63.3%
Agency services	376	-	-	-	-	11	2.3%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 667	1 181	20.8%	1 181	20.8%	537	11.5%	119.7%
Interest earned from Current and Non Current Assets	542	19	3.5%	19	3.5%	1	.3%	1 257.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	21	1	5.7%	1	5.7%	-	-	(100.0%)
Rental from Fixed Assets	1 827	24	1.3%	24	1.3%	15	.9%	54.8%
Licence and permits	58	-	-	-	-	0	.2%	(100.0%)
Operational Revenue	417	2	.5%	2	.5%	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	11 212	5 314	47.4%	5 314	47.4%	683	6.4%	677.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	316	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	39 150	15 178	38.8%	15 178	38.8%	3 282	8.6%	362.5%
Interest	1 478	1	-	1	-	0	-	100.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	463	16	3.5%	16	3.5%	91	20.8%	(82.5%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**70 434**	**10 800**	**15.3%**	**10 800**	**15.3%**	**6 273**	**8.6%**	**72.2%**
Employee related costs	34 714	8 099	23.3%	8 099	23.3%	5 218	15.6%	55.2%
Remuneration of councillors	4 634	1 084	23.4%	1 084	23.4%	717	15.5%	51.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 546	622	40.2%	622	40.2%	3	.2%	20 199.7%
Debt impairment	6 288	-	-	-	-	-	-	-
Depreciation and amortisation	9 569	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	5 120	66	1.3%	66	1.3%	(201)	(5.4%)	(132.7%)
Transfers and subsidies	47	-	-	-	-	40	3.6%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	8 516	929	10.9%	929	10.9%	497	6.5%	86.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 700**	**12 077**		**12 077**		**(179)**		
Transfers and subsidies - capital (monetary allocations)	21 333	3 000	14.1%	3 000	14.1%	0	-	797 772.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29 033**	**15 077**		**15 077**		**(178)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**29 033**	**15 077**		**15 077**		**(178)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29 033**	**15 077**		**15 077**		**(178)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29 033**	**15 077**		**15 077**		**(178)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**21 331**	**5 651**	**26.5%**	**5 651**	**26.5%**	**(227)**	**(1.4%)**	**(2 587.9%)**
National Government	21 331	5 651	26.5%	5 651	26.5%	(227)	(1.4%)	(2 587.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 331**	**5 651**	**26.5%**	**5 651**	**26.5%**	**(227)**	**(1.4%)**	**(2 587.9%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**21 331**	**5 651**	**26.5%**	**5 651**	**26.5%**	**(227)**	**(1.4%)**	**(2 587.9%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**21 331**	**5 651**	**26.5%**	**5 651**	**26.5%**	**(227)**	**(1.4%)**	**(2 587.9%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	9 450	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	11 881	5 651	47.6%	5 651	47.6%	(227)	(2.0%)	(2 587.9%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	762	2.6%	360	1.2%	294	1.0%	27 415	95.1%	28 831	20.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 631	11.2%	-	-	35	.2%	20 748	88.6%	23 414	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	533	2.9%	300	1.7%	220	1.2%	17 032	94.2%	18 085	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	798	3.1%	435	1.7%	305	1.2%	24 459	94.1%	25 996	18.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16	.1%	16	.1%	18	.1%	30 605	99.8%	30 655	22.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(969)	(8.3%)	49	.4%	54	.5%	12 544	107.4%	11 677	8.4%	-	-	-	-
Total By Income Source	**3 769**	**2.7%**	**1 161**	**.8%**	**926**	**.7%**	**132 802**	**95.8%**	**138 658**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	54	9.0%	0	.1%	0	.1%	541	90.9%	596	.4%	-	-	-	-
Commercial	1 068	11.3%	62	.7%	73	.8%	8 279	87.3%	9 482	6.8%	-	-	-	-
Households	925	2.4%	395	1.0%	337	.9%	37 055	95.7%	38 712	27.9%	-	-	-	-
Other	1 722	1.9%	703	.8%	515	.6%	86 927	96.7%	89 868	64.8%	-	-	-	-
Total By Customer Group	**3 769**	**2.7%**	**1 161**	**.8%**	**926**	**.7%**	**132 802**	**95.8%**	**138 658**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	123	7.0%	1 617	93.0%	1 739	2.7%
Bulk Water	129	2.8%	129	2.8%	129	2.8%	4 203	91.6%	4 591	7.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(191)	100.0%	-	-	-	-	-	-	(191)	(.3%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	77	1.2%	358	5.6%	3 650	57.5%	2 265	35.7%	6 350	9.8%
Auditor-General	-	-	-	-	-	-	593	100.0%	593	.9%
Other	1	-	1	-	-	-	51 865	100.0%	51 866	79.9%
Total	**15**	**-**	**488**	**.8%**	**3 902**	**6.0%**	**60 543**	**93.2%**	**64 948**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**247 576**	**10 805**	**4.4%**	**10 805**	**4.4%**	**52 971**	**20.8%**	**(79.6%)**
Exchange Revenue								
Service charges - Electricity	69 873	(26 609)	(38.1%)	(26 609)	(38.1%)	6 841	11.5%	(489.0%)
Service charges - Water	17 796	492	2.8%	492	2.8%	2 437	10.6%	(79.8%)
Service charges - Waste Water Management	22 960	2 288	10.0%	2 288	10.0%	4 560	14.9%	(49.8%)
Service charges - Waste Management	13 207	1 370	10.4%	1 370	10.4%	2 460	15.9%	(44.3%)
Sale of Goods and Rendering of Services	801	194	24.2%	194	24.2%	98	15.9%	98.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	767	44	5.8%	44	5.8%	133	17.4%	(66.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	587	49	8.3%	49	8.3%	98	18.9%	(50.3%)
Licence and permits	1 087	0	-	0	-	-	-	(100.0%)
Operational Revenue	70	27	39.1%	27	39.1%	6	2.9%	328.0%
Non-Exchange Revenue								
Property rates	34 966	9 776	28.0%	9 776	28.0%	15 977	40.3%	(38.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	232	130	56.2%	130	56.2%	68	70.9%	90.4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	65 902	23 044	35.0%	23 044	35.0%	19 605	30.1%	17.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	19 330	-	-	-	-	688	3.7%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**246 141**	**23 383**	**9.5%**	**23 383**	**9.5%**	**36 119**	**14.6%**	**(35.3%)**
Employee related costs	89 927	20 733	23.1%	20 733	23.1%	13 608	15.4%	52.4%
Remuneration of councillors	5 240	1 343	25.6%	1 343	25.6%	1 184	20.2%	13.4%
Bulk purchases - electricity	49 430	-	-	-	-	13 639	33.3%	(100.0%)
Inventory consumed	24 029	51	.2%	51	.2%	2 122	8.9%	(97.6%)
Debt impairment	10 847	-	-	-	-	-	-	-
Depreciation and amortisation	12 796	-	-	-	-	-	-	-
Interest	3 204	-	-	-	-	1 462	29.2%	(100.0%)
Contracted services	25 633	409	1.6%	409	1.6%	2 446	8.6%	(83.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	25 034	848	3.4%	848	3.4%	1 657	7.9%	(48.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 435**	**(12 578)**		**(12 578)**		**16 852**		
Transfers and subsidies - capital (monetary allocations)	26 336	-	-	-	-	4 210	3.6%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**27 771**	**(12 578)**		**(12 578)**		**21 062**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**27 771**	**(12 578)**		**(12 578)**		**21 062**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**27 771**	**(12 578)**		**(12 578)**		**21 062**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**27 771**	**(12 578)**		**(12 578)**		**21 062**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**40 406**	**-**	**-**	**-**	**-**	**3 961**	**4.9%**	**(100.0%)**
National Government	32 473	-	-	-	-	3 961	5.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 473**	**-**	**-**	**-**	**-**	**3 961**	**5.0%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 933	-	-	-	-	-	-	-
Capital Expenditure Functional	**40 406**	**-**	**-**	**-**	**-**	**3 961**	**4.9%**	**(100.0%)**
Municipal governance and administration	**1 320**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	600	-	-	-	-	-	-	-
Finance and administration	720	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**2 138**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	2 098	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	40	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 680**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	60	-	-	-	-	-	-	-
Road Transport	15 620	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**21 268**	**-**	**-**	**-**	**-**	**3 961**	**5.0%**	**(100.0%)**
Energy sources	6 189	-	-	-	-	3 431	4.6%	(100.0%)
Water Management	15 080	-	-	-	-	530	9.8%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**231 144**	**54 964**	**23.8%**	**54 964**	**23.8%**	**(1 100)**	**(.4%)**	**(5 098.2%)**
Property rates	**27 274**	**6 276**	**23.0%**	**6 276**	**23.0%**	**2 776**	**8.7%**	**126.1%**
Service charges	96 591	37 847	39.2%	37 847	39.2%	12 055	20.8%	214.0%
Other revenue	**2 736**	**1 662**	**60.7%**	**1 662**	**60.7%**	**(18 270)**	**(1 628.9%)**	**(109.1%)**
Transfers and Subsidies - Operational	65 234	(52 298)	(80.2%)	(52 298)	(80.2%)	(12 660)	(18.0%)	313.1%
Transfers and Subsidies - Capital	39 309	61 477	156.4%	61 477	156.4%	15 000	13.0%	309.8%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(185 647)**	**(38 784)**	**20.9%**	**(38 784)**	**20.9%**	**(46 541)**	**19.8%**	**(16.7%)**
Suppliers and employees	(182 443)	(38 784)	21.3%	(38 784)	21.3%	(46 541)	20.3%	(16.7%)
Finance charges	(3 204)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**45 497**	**16 180**	**35.6%**	**16 180**	**35.6%**	**(47 640)**	**(114.2%)**	**(134.0%)**
Cash Flow from Investing Activities								
Receipts	**19 330**	**-**	**-**	**-**	**-**	**688**	**3.7%**	**(100.0%)**
Proceeds on disposal of PPE	19 330	-	-	-	-	688	3.7%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(40 406)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(40 406)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(21 076)**	**-**	**-**	**-**	**-**	**688**	**(1.1%)**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**24 420**	**16 180**	**66.3%**	**16 180**	**66.3%**	**(46 952)**	**235.5%**	**(134.5%)**
Cash/cash equivalents at the year begin:	12 574	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**36 995**	**16 180**	**43.7%**	**16 180**	**43.7%**	**(46 952)**	**554.9%**	**(134.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	306	.3%	189	.2%	171	.2%	95 243	99.3%	95 909	22.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	572	4.3%	788	5.9%	102	.8%	11 982	89.1%	13 444	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 172	2.3%	8 948	9.5%	1 778	1.9%	81 388	86.3%	94 286	22.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 517	1.9%	2 405	1.8%	2 093	1.6%	126 546	94.7%	133 562	31.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 523	1.9%	1 458	1.9%	1 246	1.6%	74 116	94.6%	78 343	18.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	38	1.2%	29	.9%	28	.9%	3 033	96.9%	3 128	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	107	1.0%	9	.1%	10 249	98.9%	10 366	2.4%	-	-	-	-
Total By Income Source	**7 128**	**1.7%**	**13 924**	**3.2%**	**5 429**	**1.3%**	**402 558**	**93.8%**	**429 039**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	643	1.7%	1 225	3.2%	627	1.6%	36 097	93.5%	38 592	9.0%	-	-	-	-
Commercial	1 400	3.6%	7 714	20.1%	339	.9%	28 975	75.4%	38 428	9.0%	-	-	-	-
Households	5 085	1.4%	4 985	1.4%	4 463	1.3%	337 486	95.9%	352 019	82.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 128**	**1.7%**	**13 924**	**3.2%**	**5 429**	**1.3%**	**402 558**	**93.8%**	**429 039**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	7 829	2.9%	7 241	2.7%	255 958	94.4%	271 029	68.2%
Bulk Water	-	-	-	-	-	-	8 265	100.0%	8 265	2.1%
PAYE deductions	1 812	45.8%	1 562	39.5%	580	14.7%	-	-	3 954	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	56	.1%	2 582	2.5%	1 827	1.8%	98 360	95.7%	102 824	25.9%
Auditor-General	-	-	-	-	-	-	8 275	100.0%	8 275	2.1%
Other	1 587	54.2%	158	5.4%	-	-	1 181	40.3%	2 926	.7%
Total	**3 455**	**.9%**	**12 132**	**3.1%**	**9 649**	**2.4%**	**372 039**	**93.6%**	**397 274**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**133 354**	**31 165**	**23.4%**	**31 165**	**23.4%**	**27 416**	**20.0%**	**13.7%**
Exchange Revenue								
Service charges - Electricity	25 468	7 678	30.1%	7 678	30.1%	3 577	9.4%	114.6%
Service charges - Water	14 518	(57)	(.4%)	(57)	(.4%)	2 437	13.2%	(102.3%)
Service charges - Waste Water Management	7 226	1 432	19.8%	1 432	19.8%	1 261	18.3%	13.6%
Service charges - Waste Management	11 542	2 256	19.5%	2 256	19.5%	2 067	24.4%	9.1%
Sale of Goods and Rendering of Services	56	21	37.4%	21	37.4%	11	8.3%	86.3%
Agency services	100	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 101	556	13.6%	556	13.6%	867	30.9%	(35.9%)
Interest earned from Current and Non Current Assets	3 570	1 005	28.2%	1 005	28.2%	987	173.7%	1.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	189	41	21.7%	41	21.7%	44	13.8%	(7.8%)
Licence and permits	1 000	215	21.5%	215	21.5%	307	31.1%	(30.2%)
Operational Revenue	20	-	-	-	-	9	5.2%	(100.0%)
Non-Exchange Revenue								
Property rates	16 776	3 951	23.5%	3 951	23.5%	3 731	16.5%	5.9%
Surcharges and Taxes	9 146	-	-	-	-	-	-	-
Fines, penalties and forfeits	80	3	3.5%	3	3.5%	0	.1%	522.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 448	13 850	36.0%	13 850	36.0%	11 891	33.3%	16.5%
Interest	1 116	215	19.3%	215	19.3%	226	33.8%	(4.7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**132 898**	**17 566**	**13.2%**	**17 566**	**13.2%**	**9 357**	**7.3%**	**87.7%**
Employee related costs	50 164	11 141	22.2%	11 141	22.2%	641	1.4%	1 637.0%
Remuneration of councillors	3 885	1 188	30.6%	1 188	30.6%	-	-	(100.0%)
Bulk purchases - electricity	25 622	-	-	-	-	3 189	12.4%	(100.0%)
Inventory consumed	2 100	9	.4%	9	.4%	233	14.3%	(96.0%)
Debt impairment	4 687	-	-	-	-	-	-	-
Depreciation and amortisation	15 463	-	-	-	-	11	.1%	(100.0%)
Interest	1 200	-	-	-	-	93	15.7%	(100.0%)
Contracted services	13 951	2 725	19.5%	2 725	19.5%	1 898	11.8%	43.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	15 827	2 502	15.8%	2 502	15.8%	3 292	22.8%	(24.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**456**	**13 600**		**13 600**		**18 058**		
Transfers and subsidies - capital (monetary allocations)	21 652	-	-	-	-	3 937	19.2%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 108**	**13 600**		**13 600**		**21 995**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**22 108**	**13 600**		**13 600**		**21 995**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 108**	**13 600**		**13 600**		**21 995**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 108**	**13 600**		**13 600**		**21 995**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**24 332**	**15 351**	**63.1%**	**15 351**	**63.1%**	**8 557**	**40.2%**	**79.4%**
National Government	21 652	15 169	70.1%	15 169	70.1%	8 269	40.3%	83.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 652**	**15 169**	**70.1%**	**15 169**	**70.1%**	**8 269**	**40.3%**	**83.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 680	181	6.8%	181	6.8%	288	38.4%	(37.0%)
Capital Expenditure Functional	**24 332**	**15 351**	**63.1%**	**15 351**	**63.1%**	**8 557**	**40.2%**	**79.4%**
Municipal governance and administration	**2 680**	**181**	**6.8%**	**181**	**6.8%**	**288**	**38.4%**	**(37.0%)**
Executive and Council	1 340	180	13.4%	180	13.4%	288	-	(37.5%)
Finance and administration	1 340	1	.1%	1	.1%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**249**	**-**	**249**	**-**	**-**	**-**	**(100.0%)**
Community and Social Services	-	249	-	249	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**21 652**	**14 920**	**68.9%**	**14 920**	**68.9%**	**8 269**	**46.8%**	**80.4%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	12 975	14 367	110.7%	14 367	110.7%	1 712	14.3%	739.3%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	8 677	553	6.4%	553	6.4%	6 557	115.8%	(91.6%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**134 200**	**(1 221)**	**(.9%)**	**(1 221)**	**(.9%)**	**1 953**	**1.3%**	**(162.5%)**
Property rates	**14 260**	**1 446**	**10.1%**	**1 446**	**10.1%**	**1 953**	**9.6%**	**(26.0%)**
Service charges	49 980	(1 714)	(3.4%)	(1 714)	(3.4%)	-	-	(100.0%)
Other revenue	**9 860**	**(123)**	**(1.2%)**	**(123)**	**(1.2%)**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	38 448	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	21 652	-	-	-	-	-	-	-
Interest	-	(831)	-	(831)	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(118 223)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(117 023)	-	-	-	-	-	-	-
Finance charges	(1 200)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**15 977**	**(1 221)**	**(7.6%)**	**(1 221)**	**(7.6%)**	**1 953**	**5.2%**	**(162.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**13**	**-**	**13**	**-**	**15**	**-**	**(18.0%)**
Proceeds on disposal of PPE	-	13	-	13	-	15	-	(18.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(27 982)**	**(14)**	**-**	**(14)**	**-**	**(37)**	**.2%**	**(62.5%)**
Capital assets	(27 982)	(14)	-	(14)	-	(37)	.2%	(62.5%)
Net Cash from/(used) Investing Activities	**(27 982)**	**(1)**	**-**	**(1)**	**-**	**(22)**	**.1%**	**(94.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(12 005)**	**(1 223)**	**10.2%**	**(1 223)**	**10.2%**	**1 931**	**11.7%**	**(163.3%)**
Cash/cash equivalents at the year begin:	75 803	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**63 799**	**(1 223)**	**(1.9%)**	**(1 223)**	**(1.9%)**	**1 931**	**5.3%**	**(163.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 151	9.6%	-	-	646	2.9%	19 722	87.6%	22 519	28.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 952	28.6%	-	-	354	5.2%	4 528	66.2%	6 835	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 339	15.0%	-	-	556	3.6%	12 706	81.4%	15 601	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	812	7.6%	-	-	426	4.0%	9 406	88.4%	10 644	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 500	12.8%	-	-	774	6.6%	9 473	80.6%	11 747	15.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	28.0%	-	-	5	5.9%	52	66.2%	79	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	882	8.8%	-	-	24	.2%	9 064	90.9%	9 970	12.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(29)	(2.7%)	(7)	(.7%)	(13)	(1.2%)	1 137	104.5%	1 088	1.4%	-	-	-	-
Total By Income Source	**9 628**	**12.3%**	**(7)**	**-**	**2 772**	**3.5%**	**66 089**	**84.2%**	**78 482**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	272	22.2%	-	-	84	6.8%	868	70.9%	1 224	1.6%	-	-	-	-
Commercial	2 363	32.7%	(1)	-	556	7.7%	4 318	59.7%	7 236	9.2%	-	-	-	-
Households	5 898	9.7%	(7)	-	1 795	2.9%	53 263	87.4%	60 949	77.7%	-	-	-	-
Other	1 095	12.1%	-	-	337	3.7%	7 641	84.2%	9 073	11.6%	-	-	-	-
Total By Customer Group	**9 628**	**12.3%**	**(7)**	**-**	**2 772**	**3.5%**	**66 089**	**84.2%**	**78 482**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	4 434	26.3%	-	-	12 420	73.7%	16 854	44.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	178	2.3%	108	1.4%	177	2.3%	7 270	94.0%	7 732	20.5%
Auditor-General	117	1.0%	8	.1%	-	-	11 296	98.9%	11 422	30.2%
Other	738	41.1%	441	24.5%	2	.1%	616	34.3%	1 796	4.8%
Total	**1 032**	**2.7%**	**4 991**	**13.2%**	**179**	**.5%**	**31 602**	**83.6%**	**37 804**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**978 810**	**244 634**	**25.0%**	**244 634**	**25.0%**	**213 285**	**22.2%**	**14.7%**
Exchange Revenue								
Service charges - Electricity	390 188	87 311	22.4%	87 311	22.4%	81 499	21.8%	7.1%
Service charges - Water	82 922	15 299	18.5%	15 299	18.5%	16 216	20.2%	(5.7%)
Service charges - Waste Water Management	51 942	13 645	26.3%	13 645	26.3%	12 570	27.8%	8.6%
Service charges - Waste Management	48 149	12 463	25.9%	12 463	25.9%	11 657	26.8%	6.9%
Sale of Goods and Rendering of Services	8 426	2 002	23.8%	2 002	23.8%	2 376	26.1%	(15.7%)
Agency services	2 725	664	24.4%	664	24.4%	595	-	11.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 000	2 958	42.3%	2 958	42.3%	1 521	43.4%	94.6%
Interest earned from Current and Non Current Assets	1 250	1 122	89.8%	1 122	89.8%	109	5.4%	932.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 572	1 249	16.5%	1 249	16.5%	1 286	20.0%	(2.9%)
Licence and permits	-	-	-	-	-	(2)	(.1%)	(100.0%)
Operational Revenue	1 375	447	32.5%	447	32.5%	479	7.1%	(6.7%)
Non-Exchange Revenue								
Property rates	138 503	44 508	32.1%	44 508	32.1%	41 160	32.3%	8.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 683	884	18.9%	884	18.9%	983	23.2%	(10.0%)
Licences or permits	1 889	465	24.6%	465	24.6%	418	15.8%	11.1%
Transfer and subsidies - Operational	138 434	49 354	35.7%	49 354	35.7%	43 926	34.0%	12.4%
Interest	2 500	807	32.3%	807	32.3%	446	29.7%	81.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	2 217	597	26.9%	597	26.9%	505	27.2%	18.4%
Gains on disposal of Assets	5 000	10 858	217.2%	10 858	217.2%	(2 457)	(6.1%)	(541.8%)
Other Gains	84 035	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**965 117**	**194 135**	**20.1%**	**194 135**	**20.1%**	**123 092**	**13.7%**	**57.7%**
Employee related costs	368 329	80 308	21.8%	80 308	21.8%	79 523	22.2%	1.0%
Remuneration of councillors	13 248	3 155	23.8%	3 155	23.8%	3 352	25.4%	(5.9%)
Bulk purchases - electricity	299 200	82 208	27.5%	82 208	27.5%	27 947	11.0%	194.2%
Inventory consumed	40 205	9 302	23.1%	9 302	23.1%	1 071	2.6%	768.5%
Debt impairment	43 000	-	-	-	-	-	-	-
Depreciation and amortisation	91 247	-	-	-	-	-	-	-
Interest	12 480	3 091	24.8%	3 091	24.8%	835	6.7%	270.2%
Contracted services	28 801	3 311	11.5%	3 311	11.5%	2 345	6.4%	41.2%
Transfers and subsidies	1 075	376	35.0%	376	35.0%	227	11.9%	65.4%
Irrecoverable debts written off	3 000	163	5.4%	163	5.4%	62	.9%	165.1%
Operational costs	62 931	12 221	19.4%	12 221	19.4%	7 729	13.3%	58.1%
Losses on disposal of Assets	1 600	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 693**	**50 498**		**50 498**		**90 193**		
Transfers and subsidies - capital (monetary allocations)	87 722	3 746	4.3%	3 746	4.3%	10 236	11.0%	(63.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**101 416**	**54 244**		**54 244**		**100 429**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**101 416**	**54 244**		**54 244**		**100 429**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**101 416**	**54 244**		**54 244**		**100 429**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**101 416**	**54 244**		**54 244**		**100 429**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**125 754**	**11 869**	**9.4%**	**11 869**	**9.4%**	**12 050**	**7.3%**	**(1.5%)**
National Government	88 322	3 806	4.3%	3 806	4.3%	10 666	11.5%	(64.3%)
Provincial Government	-	19	-	19	-	13	5.6%	48.4%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**88 322**	**3 826**	**4.3%**	**3 826**	**4.3%**	**10 679**	**11.5%**	**(64.2%)**
Borrowing	-	2 823	-	2 823	-	-	-	(100.0%)
Internally generated funds	37 431	5 221	13.9%	5 221	13.9%	1 371	2.5%	280.7%
Capital Expenditure Functional	**125 754**	**11 869**	**9.4%**	**11 869**	**9.4%**	**12 050**	**7.3%**	**(1.5%)**
Municipal governance and administration	**11 573**	**1 180**	**10.2%**	**1 180**	**10.2%**	**993**	**5.7%**	**18.7%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	11 573	1 180	10.2%	1 180	10.2%	993	5.7%	18.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**416**	**696**	**167.3%**	**696**	**167.3%**	**13**	**.2%**	**5 250.6%**
Community and Social Services	-	387	-	387	-	13	1.0%	2 876.4%
Sport And Recreation	9	309	3 431.8%	309	3 431.8%	-	-	(100.0%)
Public Safety	407	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35 634**	**3 765**	**10.6%**	**3 765**	**10.6%**	**4 386**	**13.2%**	**(14.2%)**
Planning and Development	24 251	3 765	15.5%	3 765	15.5%	4 386	15.7%	(14.2%)
Road Transport	11 383	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**78 131**	**6 229**	**8.0%**	**6 229**	**8.0%**	**6 658**	**6.3%**	**(6.4%)**
Energy sources	31 014	5 885	19.0%	5 885	19.0%	306	1.3%	1 822.4%
Water Management	14 080	344	2.4%	344	2.4%	135	1.0%	154.6%
Waste Water Management	33 037	-	-	-	-	6 217	9.3%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**990 149**	**250 449**	**25.3%**	**250 449**	**25.3%**	**248 522**	**28.1%**	**.8%**
Property rates	**128 808**	**32 917**	**25.6%**	**32 917**	**25.6%**	**30 824**	**25.7%**	**6.8%**
Service charges	607 304	133 498	22.0%	133 498	22.0%	126 967	24.9%	5.1%
Other revenue	**26 831**	**11 306**	**42.1%**	**11 306**	**42.1%**	**9 666**	**34.8%**	**17.0%**
Transfers and Subsidies - Operational	138 234	52 022	37.6%	52 022	37.6%	44 901	34.0%	15.9%
Transfers and Subsidies - Capital	87 722	20 446	23.3%	20 446	23.3%	36 111	38.8%	(43.4%)
Interest	1 250	260	20.8%	260	20.8%	53	2.7%	390.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(839 772)**	**(108 529)**	**12.9%**	**(108 529)**	**12.9%**	**(25 959)**	**3.4%**	**318.1%**
Suppliers and employees	(827 292)	(108 529)	13.1%	(108 529)	13.1%	(25 959)	3.4%	318.1%
Finance charges	(12 480)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**150 377**	**141 919**	**94.4%**	**141 919**	**94.4%**	**222 563**	**202.8%**	**(36.2%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(144 617)**	**(18 541)**	**12.8%**	**(18 541)**	**12.8%**	**(12 228)**	**7.5%**	**51.6%**
Capital assets	(144 617)	(18 541)	12.8%	(18 541)	12.8%	(12 228)	7.5%	51.6%
Net Cash from/(used) Investing Activities	**(144 617)**	**(18 541)**	**12.8%**	**(18 541)**	**12.8%**	**(12 228)**	**7.5%**	**51.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(79)**	**(.5%)**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(79)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(79)**	**(.5%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**5 760**	**123 379**	**2 142.0%**	**123 379**	**2 142.0%**	**210 255**	**(551.8%)**	**(41.3%)**
Cash/cash equivalents at the year begin:	47 191	33 013	70.0%	33 013	70.0%	10 155	12.1%	225.1%
Cash/cash equivalents at the year end:	**52 951**	**156 373**	**295.3%**	**156 373**	**295.3%**	**224 575**	**493.4%**	**(30.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 888	11.3%	2 619	4.3%	2 358	3.9%	49 290	80.6%	61 155	17.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 365	37.3%	3 952	7.6%	1 058	2.0%	27 538	53.0%	51 914	14.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 213	13.5%	2 221	3.3%	13 175	19.3%	43 562	63.9%	68 171	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 656	9.6%	1 809	3.7%	1 683	3.5%	40 303	83.2%	48 451	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 232	6.8%	2 137	3.4%	1 973	3.2%	54 267	86.7%	62 609	17.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 325	5.0%	1 246	4.7%	1 231	4.6%	22 882	85.8%	26 684	7.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 645	38.9%	1 109	3.2%	1 007	2.9%	19 286	55.0%	35 047	9.9%	-	-	-	-
Total By Income Source	**59 324**	**16.8%**	**15 094**	**4.3%**	**22 486**	**6.4%**	**257 128**	**72.6%**	**354 031**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	59 324	16.8%	15 094	4.3%	22 486	6.4%	257 128	72.6%	354 031	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**59 324**	**16.8%**	**15 094**	**4.3%**	**22 486**	**6.4%**	**257 128**	**72.6%**	**354 031**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	21 717	22.5%	7 953	8.2%	774	.8%	66 079	68.5%	96 524	81.1%
Bulk Water	322	2.6%	1 494	12.3%	1 963	16.1%	8 384	68.9%	12 163	10.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 528	15.0%	477	4.7%	3 653	36.0%	4 503	44.3%	10 162	8.5%
Auditor-General	-	-	-	-	204	100.0%	-	-	204	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**23 567**	**19.8%**	**9 924**	**8.3%**	**6 594**	**5.5%**	**78 966**	**66.3%**	**119 053**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**91 824**	**419**	**.5%**	**419**	**.5%**	**32 112**	**36.9%**	**(98.7%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	950	205	21.6%	205	21.6%	333	35.0%	(38.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	815	(172)	(21.1%)	(172)	(21.1%)	760	45.7%	(122.6%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	89 668	386	.4%	386	.4%	31 020	36.7%	(98.8%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	381	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**89 872**	**6 976**	**7.8%**	**6 976**	**7.8%**	**18 751**	**21.7%**	**(62.8%)**
Employee related costs	64 509	4 673	7.2%	4 673	7.2%	13 602	21.9%	(65.6%)
Remuneration of councillors	5 305	425	8.0%	425	8.0%	1 298	26.9%	(67.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	777	65	8.4%	65	8.4%	62	13.0%	5.2%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	577	-	-	-	-	-	-	-
Interest	400	-	-	-	-	-	-	-
Contracted services	6 137	794	12.9%	794	12.9%	1 369	20.4%	(42.0%)
Transfers and subsidies	465	65	14.1%	65	14.1%	299	94.8%	(78.1%)
Irrecoverable debts written off	20	-	-	-	-	-	-	-
Operational costs	11 637	953	8.2%	953	8.2%	2 121	19.0%	(55.1%)
Losses on disposal of Assets	45	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 952**	**(6 557)**		**(6 557)**		**13 361**		
Transfers and subsidies - capital (monetary allocations)	1 300	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 252**	**(6 557)**		**(6 557)**		**13 361**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 252**	**(6 557)**		**(6 557)**		**13 361**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 252**	**(6 557)**		**(6 557)**		**13 361**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 252**	**(6 557)**		**(6 557)**		**13 361**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**2 740**	**727**	**26.5%**	**727**	**26.5%**	**130**	**9.0%**	**458.1%**
National Government	1 300	-	-	-	-	30	3.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**1 300**	**-**	**-**	**-**	**-**	**30**	**3.0%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 440	727	50.5%	727	50.5%	100	22.2%	627.2%
Capital Expenditure Functional	**2 740**	**727**	**26.5%**	**727**	**26.5%**	**130**	**9.0%**	**458.1%**
Municipal governance and administration	**2 040**	**727**	**35.6%**	**727**	**35.6%**	**130**	**12.4%**	**458.1%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 040	727	35.6%	727	35.6%	130	14.5%	458.1%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**700**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	700	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**89 193**	**-**	**-**	**-**	**-**	**34 609**	**40.2%**	**(100.0%)**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**175**	**-**	**-**	**-**	**-**	**175**	**99.8%**	**(100.0%)**
Transfers and Subsidies - Operational	86 768	-	-	-	-	34 356	40.9%	(100.0%)
Transfers and Subsidies - Capital	1 300	-	-	-	-	79	7.9%	(100.0%)
Interest	950	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(87 133)**	**(1 969)**	**2.3%**	**(1 969)**	**2.3%**	**(2 022)**	**2.4%**	**(2.6%)**
Suppliers and employees	(86 733)	(1 969)	2.3%	(1 969)	2.3%	(2 022)	2.4%	(2.6%)
Finance charges	(400)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**2 060**	**(1 969)**	**(95.6%)**	**(1 969)**	**(95.6%)**	**32 587**	**1 525.8%**	**(106.0%)**
Cash Flow from Investing Activities								
Receipts	**44**	**(1 317)**	**(3 015.0%)**	**(1 317)**	**(3 015.0%)**	**(7)**	**(2.0%)**	**18 767.9%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(15)	(94)	641.1%	(94)	641.1%	-	-	(100.0%)
Decrease (increase) in non-current investments	58	(1 223)	(2 096.8%)	(1 223)	(2 096.8%)	(7)	(2.7%)	17 422.4%
Payments	**(2 710)**	**(836)**	**30.8%**	**(836)**	**30.8%**	**(150)**	**10.3%**	**457.9%**
Capital assets	(2 710)	(836)	30.8%	(836)	30.8%	(150)	10.3%	457.9%
Net Cash from/(used) Investing Activities	**(2 666)**	**(2 153)**	**80.7%**	**(2 153)**	**80.7%**	**(157)**	**14.2%**	**1 273.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(606)**	**(4 122)**	**680.0%**	**(4 122)**	**680.0%**	**32 431**	**3 134.3%**	**(112.7%)**
Cash/cash equivalents at the year begin:	2 126	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**1 520**	**(2 417)**	**(159.0%)**	**(2 417)**	**(159.0%)**	**32 431**	**736.8%**	**(107.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(6)	390.8%	-	-	-	-	5	(290.8%)	(2)	(.3%)	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(802)	(165.9%)	10	2.1%	148	30.7%	1 126	233.1%	483	100.3%	-	-	-	-
Total By Income Source	**(808)**	**(167.7%)**	**10**	**2.1%**	**148**	**30.8%**	**1 131**	**234.8%**	**482**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(594)	11 555.0%	-	-	3	(58.5%)	586	(11 396.5%)	(5)	(1.1%)	-	-	-	-
Commercial	(7)	(7.4%)	-	-	30	31.5%	73	75.9%	97	20.1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(206)	(52.9%)	10	2.6%	115	29.4%	471	120.8%	390	81.0%	-	-	-	-
Total By Customer Group	**(808)**	**(167.7%)**	**10**	**2.1%**	**148**	**30.8%**	**1 131**	**234.8%**	**482**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	25	100.0%	-	-	-	-	25	100.0%
Total	**-**	**-**	**25**	**100.0%**	**-**	**-**	**-**	**-**	**25**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**2 473 845**	**753 599**	**30.5%**	**753 599**	**30.5%**	**591 776**	**27.1%**	**27.3%**
Property rates	**543 052**	**142 903**	**26.3%**	**142 903**	**26.3%**	**119 307**	**22.4%**	**19.8%**
Service charges	1 354 795	269 271	19.9%	269 271	19.9%	249 723	22.8%	7.8%
Other revenue	**79 844**	**186 573**	**233.7%**	**186 573**	**233.7%**	**186 490**	**46.2%**	**-**
Transfers and Subsidies - Operational	281 921	115 162	40.8%	115 162	40.8%	4 700	24.8%	2 350.3%
Transfers and Subsidies - Capital	214 233	38 000	17.7%	38 000	17.7%	31 556	23.5%	20.4%
Interest	-	1 690	-	1 690	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 235 002)**	**(654 911)**	**29.3%**	**(654 911)**	**29.3%**	**(748 494)**	**45.0%**	**(12.5%)**
Suppliers and employees	(2 215 507)	(657 312)	29.7%	(657 312)	29.7%	(748 494)	46.1%	(12.2%)
Finance charges	(19 495)	2 401	(12.3%)	2 401	(12.3%)	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**238 844**	**98 689**	**41.3%**	**98 689**	**41.3%**	**(156 718)**	**(30.2%)**	**(163.0%)**
Cash Flow from Investing Activities								
Receipts	**(35 716)**	**3 927**	**(11.0%)**	**3 927**	**(11.0%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	951	-	951	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(35 716)	2 976	(8.3%)	2 976	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(249 473)**	**(10 203)**	**4.1%**	**(10 203)**	**4.1%**	**(17 643)**	**9.3%**	**(42.2%)**
Capital assets	(249 473)	(10 203)	4.1%	(10 203)	4.1%	(17 643)	9.3%	(42.2%)
Net Cash from/(used) Investing Activities	**(285 189)**	**(6 276)**	**2.2%**	**(6 276)**	**2.2%**	**(17 643)**	**7.8%**	**(64.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**333**	**-**	**333**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	333	-	333	-	-	-	(100.0%)
Payments	**(13 351)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(13 351)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(13 351)**	**333**	**(2.5%)**	**333**	**(2.5%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(59 697)**	**92 746**	**(155.4%)**	**92 746**	**(155.4%)**	**(174 361)**	**(61.4%)**	**(153.2%)**
Cash/cash equivalents at the year begin:	198 307	(87 315)	(44.0%)	(87 315)	(44.0%)	198 456	114.8%	(144.0%)
Cash/cash equivalents at the year end:	**138 610**	**202 283**	**145.9%**	**202 283**	**145.9%**	**23 230**	**5.1%**	**770.8%**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 498	4.5%	19 331	2.6%	19 201	2.6%	670 697	90.3%	742 726	20.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	71 397	19.9%	38 086	10.6%	14 294	4.0%	235 769	65.6%	359 546	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 843	4.2%	16 115	1.8%	137 645	15.2%	713 237	78.8%	904 840	25.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 421	3.6%	5 669	2.5%	5 233	2.3%	211 732	91.6%	231 055	6.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 065	3.9%	4 549	2.5%	4 099	2.3%	163 510	91.2%	179 223	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 777	2.5%	1 749	2.5%	1 739	2.5%	65 084	92.5%	70 349	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	20 838	2.5%	19 184	2.3%	18 795	2.3%	769 995	92.9%	828 812	22.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 471	4.4%	5 566	1.8%	3 532	1.2%	282 011	92.6%	304 580	8.4%	-	-	-	-
Total By Income Source	**194 311**	**5.4%**	**110 248**	**3.0%**	**204 538**	**5.6%**	**3 112 034**	**85.9%**	**3 621 131**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	32 328	3.8%	20 115	2.4%	130 296	15.5%	657 765	78.3%	840 504	23.2%	-	-	-	-
Commercial	72 911	11.7%	35 758	5.7%	19 466	3.1%	495 174	79.4%	623 310	17.2%	-	-	-	-
Households	86 577	4.2%	52 779	2.5%	53 401	2.6%	1 892 728	90.8%	2 085 485	57.6%	-	-	-	-
Other	2 495	3.5%	1 596	2.2%	1 375	1.9%	66 367	92.4%	71 832	2.0%	-	-	-	-
Total By Customer Group	**194 311**	**5.4%**	**110 248**	**3.0%**	**204 538**	**5.6%**	**3 112 034**	**85.9%**	**3 621 131**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	71 421	7.1%	53 594	5.3%	70 032	7.0%	810 171	80.6%	1 005 218	83.3%
Bulk Water	18 414	13.4%	28 974	21.2%	-	-	89 562	65.4%	136 950	11.4%
PAYE deductions	11 605	100.0%	-	-	-	-	-	-	11 605	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 388	100.0%	-	-	-	-	-	-	8 388	.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 788	91.2%	697	6.5%	241	2.2%	1	-	10 726	.9%
Auditor-General	1 403	100.0%	-	-	-	-	-	-	1 403	.1%
Other	18 062	55.9%	-	-	-	-	14 223	44.1%	32 285	2.7%
Total	**139 081**	**11.5%**	**83 264**	**6.9%**	**70 273**	**5.8%**	**913 956**	**75.7%**	**1 206 575**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**304 249**	**99 306**	**32.6%**	**99 306**	**32.6%**	**45 779**	**14.7%**	**116.9%**
Exchange Revenue								
Service charges - Electricity	35 350	11 098	31.4%	11 098	31.4%	7 724	14.9%	43.7%
Service charges - Water	32 960	6 878	20.9%	6 878	20.9%	5 434	13.3%	26.6%
Service charges - Waste Water Management	3 603	815	22.6%	815	22.6%	803	22.4%	1.4%
Service charges - Waste Management	12 863	2 959	23.0%	2 959	23.0%	2 831	24.3%	4.5%
Sale of Goods and Rendering of Services	472	185	39.1%	185	39.1%	152	13.5%	21.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 242	7 730	17.1%	7 730	17.1%	7 152	16.5%	8.1%
Interest earned from Current and Non Current Assets	1 125	46	4.1%	46	4.1%	19	1.8%	142.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	915	209	22.8%	209	22.8%	196	22.5%	6.4%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	525	(479)	(91.3%)	(479)	(91.3%)	(58)	(4.8%)	721.5%
Non-Exchange Revenue								
Property rates	39 404	17 572	44.6%	17 572	44.6%	18 156	53.1%	(3.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16	9	54.6%	9	54.6%	1	108.5%	1 122.9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	125 432	48 553	38.7%	48 553	38.7%	2	-	2 606 082.5%
Interest	6 342	3 733	58.9%	3 733	58.9%	3 368	55.2%	10.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**253 748**	**54 206**	**21.4%**	**54 206**	**21.4%**	**10 439**	**3.9%**	**419.2%**
Employee related costs	77 437	19 383	25.0%	19 383	25.0%	-	-	(100.0%)
Remuneration of councillors	5 935	1 360	22.9%	1 360	22.9%	-	-	(100.0%)
Bulk purchases - electricity	39 203	14 454	36.9%	14 454	36.9%	22	.1%	64 573.7%
Inventory consumed	11 414	2 330	20.4%	2 330	20.4%	1 087	9.6%	114.3%
Debt impairment	24 836	-	-	-	-	-	-	-
Depreciation and amortisation	28 010	-	-	-	-	-	-	-
Interest	6 414	4 944	77.1%	4 944	77.1%	26	.4%	19 235.1%
Contracted services	34 332	8 168	23.8%	8 168	23.8%	7 520	22.6%	8.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 734	-	-	-	-	-	-	-
Operational costs	22 435	3 567	15.9%	3 567	15.9%	1 784	10.1%	100.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**50 501**	**45 100**		**45 100**		**35 340**		
Transfers and subsidies - capital (monetary allocations)	31 013	-	-	-	-	505	1.8%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 514**	**45 100**		**45 100**		**35 845**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 514**	**45 100**		**45 100**		**35 845**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 514**	**45 100**		**45 100**		**35 845**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 514**	**45 100**		**45 100**		**35 845**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**50 258**	**5 059**	**10.1%**	**5 059**	**10.1%**	**2 935**	**7.7%**	**72.4%**
National Government	27 563	4 130	15.0%	4 130	15.0%	1 797	7.3%	129.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	3 450	-	-	-	-	389	8.6%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 013**	**4 130**	**13.3%**	**4 130**	**13.3%**	**2 186**	**7.5%**	**88.9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19 245	929	4.8%	929	4.8%	748	8.4%	24.2%
Capital Expenditure Functional	**50 258**	**5 059**	**10.1%**	**5 059**	**10.1%**	**2 935**	**7.7%**	**72.4%**
Municipal governance and administration	**455**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	455	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 200**	**-**	**-**	**-**	**-**	**439**	**8.6%**	**(100.0%)**
Community and Social Services	1 200	-	-	-	-	439	8.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**182**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	182	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**48 603**	**5 059**	**10.4%**	**5 059**	**10.4%**	**2 313**	**7.2%**	**118.7%**
Energy sources	7 929	19	.2%	19	.2%	786	15.6%	(97.5%)
Water Management	37 223	4 860	13.1%	4 860	13.1%	1 527	6.0%	218.3%
Waste Water Management	3 450	180	5.2%	180	5.2%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**258 840**	**367 676**	**142.0%**	**367 676**	**142.0%**	**14 299**	**5.9%**	**2 471.4%**
Property rates	**34 001**	**7 356**	**21.6%**	**7 356**	**21.6%**	**2 280**	**11.1%**	**222.7%**
Service charges	71 594	57 810	80.7%	57 810	80.7%	8 223	11.1%	603.0%
Other revenue	**2 199**	**11 606**	**527.8%**	**11 606**	**527.8%**	**427**	**20.4%**	**2 618.4%**
Transfers and Subsidies - Operational	120 033	290 904	242.4%	290 904	242.4%	3 369	2.9%	8 534.7%
Transfers and Subsidies - Capital	31 013	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(193 204)**	**(61 448)**	**31.8%**	**(61 448)**	**31.8%**	**(28 543)**	**15.5%**	**115.3%**
Suppliers and employees	(187 166)	(61 448)	32.8%	(61 448)	32.8%	(28 543)	16.0%	115.3%
Finance charges	(6 038)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**65 636**	**306 229**	**466.6%**	**306 229**	**466.6%**	**(14 245)**	**(25.0%)**	**(2 249.8%)**
Cash Flow from Investing Activities								
Receipts	**(1)**	**0**	**(8.3%)**	**0**	**(8.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1)	0	(8.3%)	0	(8.3%)	-	-	(100.0%)
Payments	**(35 283)**	**(5 755)**	**16.3%**	**(5 755)**	**16.3%**	**(3 274)**	**(10.2%)**	**75.8%**
Capital assets	(35 283)	(5 755)	16.3%	(5 755)	16.3%	(3 274)	(10.2%)	75.8%
Net Cash from/(used) Investing Activities	**(35 284)**	**(5 755)**	**16.3%**	**(5 755)**	**16.3%**	**(3 274)**	**(10.2%)**	**75.8%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(33)**	**18.6%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(33)	18.6%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(33)**	**18.6%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**30 352**	**300 473**	**990.0%**	**300 473**	**990.0%**	**(17 552)**	**(19.7%)**	**(1 812.0%)**
Cash/cash equivalents at the year begin:	593	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**30 945**	**300 473**	**971.0%**	**300 473**	**971.0%**	**(17 552)**	**(18.7%)**	**(1 812.0%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	11	100.0%	11	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2	100.0%	-	-	-	-	-	-	2	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 557	35.5%	1 262	12.6%	4	-	5 191	51.8%	10 013	8.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8 333	7.4%	9 605	8.6%	3 176	2.8%	91 056	81.2%	112 170	91.8%
Total	**11 891**	**9.7%**	**10 867**	**8.9%**	**3 180**	**2.6%**	**96 258**	**78.8%**	**122 196**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**162 062**	**38 387**	**23.7%**	**38 387**	**23.7%**	**39 849**	**30.4%**	**(3.7%)**
Exchange Revenue								
Service charges - Electricity	33 713	2 435	7.2%	2 435	7.2%	3 670	17.6%	(33.6%)
Service charges - Water	9 156	516	5.6%	516	5.6%	2 036	22.7%	(74.7%)
Service charges - Waste Water Management	10 832	1 430	13.2%	1 430	13.2%	2 026	28.9%	(29.4%)
Service charges - Waste Management	6 683	1 072	16.0%	1 072	16.0%	1 526	23.7%	(29.8%)
Sale of Goods and Rendering of Services	624	101	16.1%	101	16.1%	193	10.8%	(47.8%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 632	3 180	23.3%	3 180	23.3%	1 525	29.2%	108.6%
Interest earned from Current and Non Current Assets	-	-	-	-	-	2 612	83.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	3	-	-	-	-	0	6.0%	(100.0%)
Rental from Fixed Assets	3	1	27.8%	1	27.8%	-	-	(100.0%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	71	44	62.7%	44	62.7%	7	5.6%	528.3%
Non-Exchange Revenue								
Property rates	13 926	2 163	15.5%	2 163	15.5%	3 079	25.0%	(29.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	135	48	35.4%	48	35.4%	10	21.2%	390.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	68 488	26 395	38.5%	26 395	38.5%	23 166	35.7%	13.9%
Interest	4 798	1 002	20.9%	1 002	20.9%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**177 674**	**26 007**	**14.6%**	**26 007**	**14.6%**	**17 280**	**9.5%**	**50.5%**
Employee related costs	53 709	6 934	12.9%	6 934	12.9%	11 124	21.0%	(37.7%)
Remuneration of councillors	4 807	780	16.2%	780	16.2%	1 164	24.9%	(33.0%)
Bulk purchases - electricity	25 000	-	-	-	-	2 534	10.2%	(100.0%)
Inventory consumed	12 920	1 172	9.1%	1 172	9.1%	773	5.6%	51.6%
Debt impairment	35 391	5 898	16.7%	5 898	16.7%	-	-	(100.0%)
Depreciation and amortisation	25 954	4 326	16.7%	4 326	16.7%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	9 594	433	4.5%	433	4.5%	388	5.8%	11.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	5 172	-	5 172	-	-	-	(100.0%)
Operational costs	10 299	1 291	12.5%	1 291	12.5%	1 297	11.8%	(.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 612)**	**12 380**		**12 380**		**22 568**		
Transfers and subsidies - capital (monetary allocations)	51 967	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	3 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 355**	**12 380**		**12 380**		**22 568**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**39 355**	**12 380**		**12 380**		**22 568**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 355**	**12 380**		**12 380**		**22 568**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 355**	**12 380**		**12 380**		**22 568**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**55 257**	**5 002**	**9.1%**	**5 002**	**9.1%**	**6 838**	**29.0%**	**(26.9%)**
National Government	31 967	3 644	11.4%	3 644	11.4%	6 838	29.0%	(46.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	3 000	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	20 000	1 358	6.8%	1 358	6.8%	-	-	(100.0%)
Transfers recognised - capital	**54 967**	**5 002**	**9.1%**	**5 002**	**9.1%**	**6 838**	**29.0%**	**(26.9%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	290	-	-	-	-	-	-	-
Capital Expenditure Functional	**55 257**	**5 002**	**9.1%**	**5 002**	**9.1%**	**6 838**	**29.0%**	**(26.9%)**
Municipal governance and administration	**290**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	290	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**54 967**	**5 002**	**9.1%**	**5 002**	**9.1%**	**6 838**	**29.0%**	**(26.9%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	35 452	5 002	14.1%	5 002	14.1%	6 838	29.0%	(26.9%)
Waste Water Management	19 515	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**149 376**	**52 520**	**35.2%**	**52 520**	**35.2%**	**38 006**	**10.9%**	**38.2%**
Property rates	**4 874**	**1 198**	**24.6%**	**1 198**	**24.6%**	**1 062**	**24.6%**	**12.8%**
Service charges	20 261	3 113	15.4%	3 113	15.4%	4 954	31.9%	(37.2%)
Other revenue	**786**	**17 746**	**2 256.8%**	**17 746**	**2 256.8%**	**(394)**	**(.2%)**	**(4 598.8%)**
Transfers and Subsidies - Operational	68 488	28 901	42.2%	28 901	42.2%	25 885	39.8%	11.7%
Transfers and Subsidies - Capital	54 967	1 562	2.8%	1 562	2.8%	6 500	27.5%	(76.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**118 163**	**(19 955)**	**(16.9%)**	**(19 955)**	**(16.9%)**	**(35 857)**	**48.2%**	**(44.3%)**
Suppliers and employees	118 163	(19 955)	(16.9%)	(19 955)	(16.9%)	(35 857)	48.2%	(44.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**267 539**	**32 565**	**12.2%**	**32 565**	**12.2%**	**2 150**	**.8%**	**1 414.9%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(52 257)**	**(5 002)**	**9.6%**	**(5 002)**	**9.6%**	**(6 838)**	**29.0%**	**(26.9%)**
Capital assets	(52 257)	(5 002)	9.6%	(5 002)	9.6%	(6 838)	29.0%	(26.9%)
Net Cash from/(used) Investing Activities	**(52 257)**	**(5 002)**	**9.6%**	**(5 002)**	**9.6%**	**(6 838)**	**29.0%**	**(26.9%)**
Cash Flow from Financing Activities								
Receipts	**-**	**3**	**-**	**3**	**-**	**9**	**2.7%**	**(66.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3	-	3	-	9	2.7%	(66.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**3**	**-**	**3**	**-**	**9**	**2.7%**	**(66.0%)**
Net Increase/(Decrease) in cash held	**215 282**	**27 566**	**12.8%**	**27 566**	**12.8%**	**(4 680)**	**(1.9%)**	**(689.0%)**
Cash/cash equivalents at the year begin:	242	828	343.0%	828	343.0%	(1 211)	(209.9%)	(168.4%)
Cash/cash equivalents at the year end:	**215 524**	**28 299**	**13.1%**	**28 299**	**13.1%**	**(4 438)**	**(1.8%)**	**(737.6%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**457 032**	**77 565**	**17.0%**	**77 565**	**17.0%**	**67 025**	**19.8%**	**15.7%**
Exchange Revenue								
Service charges - Electricity	132 374	25 555	19.3%	25 555	19.3%	24 577	26.8%	4.0%
Service charges - Water	47 784	11 538	24.1%	11 538	24.1%	7 605	21.0%	51.7%
Service charges - Waste Water Management	15 539	5 215	33.6%	5 215	33.6%	4 942	31.7%	5.5%
Service charges - Waste Management	11 501	3 575	31.1%	3 575	31.1%	3 392	30.1%	5.4%
Sale of Goods and Rendering of Services	107	93	86.5%	93	86.5%	(1)	(9.3%)	(9 649.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 181	17 158	30.5%	17 158	30.5%	12 563	39.2%	36.6%
Interest earned from Current and Non Current Assets	3 326	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	579	3	.5%	3	.5%	6	1.1%	(45.4%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	14	2	16.9%	2	16.9%	3	-	(22.7%)
Non-Exchange Revenue								
Property rates	44 976	9 889	22.0%	9 889	22.0%	10 868	37.8%	(9.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	306	4	1.4%	4	1.4%	2	.7%	101.9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	137 346	-	-	-	-	-	-	-
Interest	7 000	4 533	64.8%	4 533	64.8%	3 068	-	47.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**505 934**	**61 577**	**12.2%**	**61 577**	**12.2%**	**47 183**	**10.6%**	**30.5%**
Employee related costs	118 556	28 878	24.4%	28 878	24.4%	17 296	16.7%	67.0%
Remuneration of councillors	6 559	1 851	28.2%	1 851	28.2%	1 207	22.7%	53.3%
Bulk purchases - electricity	85 024	135	.2%	135	.2%	130	.2%	4.2%
Inventory consumed	74 318	16 073	21.6%	16 073	21.6%	18 420	29.3%	(12.7%)
Debt impairment	83 848	-	-	-	-	-	-	-
Depreciation and amortisation	70 948	-	-	-	-	-	-	-
Interest	82	-	-	-	-	-	-	-
Contracted services	29 430	12 059	41.0%	12 059	41.0%	6 497	29.0%	85.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 413	-	-	-	-	-	-	-
Operational costs	32 755	2 582	7.9%	2 582	7.9%	3 633	25.3%	(28.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(48 901)**	**15 988**		**15 988**		**19 842**		
Transfers and subsidies - capital (monetary allocations)	76 878	6	-	6	-	21	-	(70.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**27 977**	**15 994**		**15 994**		**19 863**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**27 977**	**15 994**		**15 994**		**19 863**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**27 977**	**15 994**		**15 994**		**19 863**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**27 977**	**15 994**		**15 994**		**19 863**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**80 253**	**5 044**	**6.3%**	**5 044**	**6.3%**	**16 517**	**26.0%**	**(69.5%)**
National Government	76 253	5 044	6.6%	5 044	6.6%	16 487	30.2%	(69.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**76 253**	**5 044**	**6.6%**	**5 044**	**6.6%**	**16 487**	**29.2%**	**(69.4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 000	-	-	-	-	30	.4%	(100.0%)
Capital Expenditure Functional	**80 253**	**5 044**	**6.3%**	**5 044**	**6.3%**	**16 517**	**26.0%**	**(69.5%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**30**	**2.8%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	30	2.8%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 708**	**2 414**	**24.9%**	**2 414**	**24.9%**	**9 991**	**467.9%**	**(75.8%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	9 708	2 414	24.9%	2 414	24.9%	9 991	666.0%	(75.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**70 545**	**2 630**	**3.7%**	**2 630**	**3.7%**	**6 496**	**10.9%**	**(59.5%)**
Energy sources	18 000	-	-	-	-	1 519	4.0%	(100.0%)
Water Management	12 111	-	-	-	-	4 491	299.4%	(100.0%)
Waste Water Management	40 433	2 630	6.5%	2 630	6.5%	486	2.4%	441.3%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**455 368**	**45 120**	**9.9%**	**45 120**	**9.9%**	**34 401**	**10.8%**	**31.2%**
Property rates	**29 234**	**4 900**	**16.8%**	**4 900**	**16.8%**	**4 232**	**22.6%**	**15.8%**
Service charges	154 880	34 539	22.3%	34 539	22.3%	23 918	19.7%	44.4%
Other revenue	**53 704**	**5 674**	**10.6%**	**5 674**	**10.6%**	**6 222**	**761.2%**	**(8.8%)**
Transfers and Subsidies - Operational	137 346	-	-	-	-	5	-	(100.0%)
Transfers and Subsidies - Capital	76 878	7	-	7	-	24	-	(70.5%)
Interest	3 326	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(366 743)**	**(20 298)**	**5.5%**	**(20 298)**	**5.5%**	**(31 420)**	**11.0%**	**(35.4%)**
Suppliers and employees	(366 661)	(20 298)	5.5%	(20 298)	5.5%	(31 420)	11.0%	(35.4%)
Finance charges	(82)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**88 624**	**24 822**	**28.0%**	**24 822**	**28.0%**	**2 981**	**8.7%**	**732.7%**
Cash Flow from Investing Activities								
Receipts	**(2 689)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 689)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(92 291)**	**(2 522)**	**2.7%**	**(2 522)**	**2.7%**	**(19 070)**	**30.0%**	**(86.8%)**
Capital assets	(92 291)	(2 522)	2.7%	(2 522)	2.7%	(19 070)	30.0%	(86.8%)
Net Cash from/(used) Investing Activities	**(94 980)**	**(2 522)**	**2.7%**	**(2 522)**	**2.7%**	**(19 070)**	**28.8%**	**(86.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(6 356)**	**22 300**	**(350.9%)**	**22 300**	**(350.9%)**	**(16 089)**	**50.2%**	**(238.6%)**
Cash/cash equivalents at the year begin:	32 000	(803)	(2.5%)	(803)	(2.5%)	(39 974)	(124.9%)	(98.0%)
Cash/cash equivalents at the year end:	**25 644**	**27 397**	**106.8%**	**27 397**	**106.8%**	**(6 464)**	**18 072.0%**	**(523.8%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 829	2.1%	2 527	.9%	5 737	2.0%	269 574	95.0%	283 667	25.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 164	9.5%	2 657	3.5%	2 739	3.6%	63 021	83.4%	75 581	6.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 227	2.1%	2 454	1.6%	2 364	1.5%	144 930	94.7%	152 975	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 968	1.2%	1 840	1.1%	1 818	1.1%	159 632	96.6%	165 258	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 346	1.2%	1 245	1.1%	1 228	1.1%	105 370	96.5%	109 189	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 463	2.5%	7 424	2.4%	7 303	2.4%	281 614	92.7%	303 805	27.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	.1%	5	-	2	-	9 474	99.8%	9 488	.9%	-	-	-	-
Total By Income Source	**27 005**	**2.5%**	**18 152**	**1.7%**	**21 191**	**1.9%**	**1 033 615**	**94.0%**	**1 099 963**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 010	2.4%	3 136	2.5%	3 198	2.6%	114 602	92.5%	123 946	11.3%	-	-	-	-
Commercial	6 301	6.4%	2 771	2.8%	2 660	2.7%	87 305	88.2%	99 038	9.0%	-	-	-	-
Households	17 694	2.0%	12 245	1.4%	15 333	1.7%	831 708	94.8%	876 979	79.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**27 005**	**2.5%**	**18 152**	**1.7%**	**21 191**	**1.9%**	**1 033 615**	**94.0%**	**1 099 963**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 932	.8%	9 005	1.9%	2 268	.5%	461 741	96.8%	476 946	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**3 932**	**.8%**	**9 005**	**1.9%**	**2 268**	**.5%**	**461 741**	**96.8%**	**476 946**	**100.0%**

Contact Details

Municipal Manager	Ms Busisiwe Mgaguli	053 474 9700
Financial Manager	Ms Tsholo Modisa	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**151 217**	**61 662**	**40.8%**	**61 662**	**40.8%**	**51 730**	**35.1%**	**19.2%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	120	15	12.2%	15	12.2%	(37)	(30.9%)	(139.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 530	2 591	39.7%	2 591	39.7%	112	1.6%	2 220.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	250	52	20.9%	52	20.9%	49	24.3%	7.9%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	144 317	59 005	40.9%	59 005	40.9%	51 607	36.9%	14.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**180 567**	**26 454**	**14.7%**	**26 454**	**14.7%**	**28 845**	**16.8%**	**(8.3%)**
Employee related costs	92 949	16 813	18.1%	16 813	18.1%	17 551	19.2%	(4.2%)
Remuneration of councillors	10 221	1 807	17.7%	1 807	17.7%	2 184	21.2%	(17.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 641	109	6.6%	109	6.6%	71	4.8%	52.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 282	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	24 549	1 807	7.4%	1 807	7.4%	1 312	6.0%	37.7%
Transfers and subsidies	27 508	3 827	13.9%	3 827	13.9%	4 312	17.0%	(11.3%)
Irrecoverable debts written off	10	-	-	-	-	-	-	-
Operational costs	16 972	2 092	12.3%	2 092	12.3%	3 414	21.2%	(38.7%)
Losses on disposal of Assets	22	-	-	-	-	-	-	-
Other Losses	1 413	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29 350)**	**35 208**		**35 208**		**22 885**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(29 350)**	**35 208**		**35 208**		**22 885**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(29 350)**	**35 208**		**35 208**		**22 885**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(29 350)**	**35 208**		**35 208**		**22 885**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(29 350)**	**35 208**		**35 208**		**22 885**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**7 565**	**1 052**	**13.9%**	**1 052**	**13.9%**	**25**	**.3%**	**4 103.9%**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 565	1 052	13.9%	1 052	13.9%	25	.3%	4 103.9%
Capital Expenditure Functional	**7 565**	**1 052**	**13.9%**	**1 052**	**13.9%**	**25**	**.3%**	**4 103.9%**
Municipal governance and administration	**4 755**	**1 052**	**22.1%**	**1 052**	**22.1%**	**14**	**.4%**	**7 579.8%**
Executive and Council	362	2	.5%	2	.5%	-	-	(100.0%)
Finance and administration	4 393	1 050	23.9%	1 050	23.9%	14	.4%	7 566.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 730**	**-**	**-**	**-**	**-**	**11**	**.3%**	**(100.0%)**
Community and Social Services	1 730	-	-	-	-	11	.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 080**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	1 015	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	65	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**151 523**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**676**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	144 317	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	6 530	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(178 741)**	**(13 094)**	**7.3%**	**(13 094)**	**7.3%**	**(12 644)**	**7.5%**	**3.6%**
Suppliers and employees	(174 463)	(13 094)	7.5%	(13 094)	7.5%	(12 644)	7.5%	3.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4 278)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(27 218)**	**(13 094)**	**48.1%**	**(13 094)**	**48.1%**	**(12 644)**	**58.7%**	**3.6%**
Cash Flow from Investing Activities								
Receipts	**(283)**	**556**	**(196.4%)**	**556**	**(196.4%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(283)	556	(196.4%)	556	(196.4%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(8 700)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(8 700)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(8 983)**	**556**	**(6.2%)**	**556**	**(6.2%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(36 201)**	**(12 538)**	**34.6%**	**(12 538)**	**34.6%**	**(12 644)**	**40.9%**	**(.8%)**
Cash/cash equivalents at the year begin:	87 100	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**50 898**	**111 876**	**219.8%**	**111 876**	**219.8%**	**(12 644)**	**(25.2%)**	**(984.8%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 980	100.0%	3 980	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**3 980**	**100.0%**	**3 980**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 980	100.0%	3 980	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**3 980**	**100.0%**	**3 980**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	29	5.5%	500	94.5%	-	-	-	-	529	100.0%
Total	**29**	**5.5%**	**500**	**94.5%**	**-**	**-**	**-**	**-**	**529**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**565 419**	**218 896**	**38.7%**	**218 896**	**38.7%**	**186 750**	**33.7%**	**17.2%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	33 983	9 195	27.1%	9 195	27.1%	8 384	26.0%	9.7%
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	24 762	6 577	26.6%	6 577	26.6%	5 988	26.7%	9.8%
Sale of Goods and Rendering of Services	1 079	57	5.3%	57	5.3%	480	147.4%	(88.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 672	3 159	23.1%	3 159	23.1%	3 529	31.9%	(10.5%)
Interest earned from Current and Non Current Assets	12 689	5 859	46.2%	5 859	46.2%	1 266	10.5%	362.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	174	36	20.9%	36	20.9%	36	24.1%	.8%
Licence and permits	1 096	77	7.0%	77	7.0%	-	-	(100.0%)
Operational Revenue	151	63	42.0%	63	42.0%	14	19.5%	369.5%
Non-Exchange Revenue								
Property rates	20 100	4 186	20.8%	4 186	20.8%	4 917	10.2%	(14.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 661	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	456 052	188 853	41.4%	188 853	41.4%	162 137	37.9%	16.5%
Interest	-	834	-	834	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**562 149**	**146 759**	**26.1%**	**146 759**	**26.1%**	**91 043**	**16.5%**	**61.2%**
Employee related costs	172 918	36 135	20.9%	36 135	20.9%	21 673	13.2%	66.7%
Remuneration of councillors	23 284	8 731	37.5%	8 731	37.5%	5 466	24.7%	59.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	52 700	36 270	68.8%	36 270	68.8%	1 084	2.3%	3 246.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 000	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	148 528	44 356	29.9%	44 356	29.9%	40 738	27.6%	8.9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	51 239	-	-	-	-	4 464	9.5%	(100.0%)
Operational costs	63 481	21 267	33.5%	21 267	33.5%	17 618	28.1%	20.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 270**	**72 137**		**72 137**		**95 708**		
Transfers and subsidies - capital (monetary allocations)	161 784	66 749	41.3%	66 749	41.3%	14 962	7.9%	346.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**165 054**	**138 886**		**138 886**		**110 669**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**165 054**	**138 886**		**138 886**		**110 669**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**165 054**	**138 886**		**138 886**		**110 669**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**165 054**	**138 886**		**138 886**		**110 669**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**190 134**	**63 692**	**33.5%**	**63 692**	**33.5%**	**18 081**	**7.2%**	**252.3%**
National Government	161 784	60 790	37.6%	60 790	37.6%	18 081	9.4%	236.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**161 784**	**60 790**	**37.6%**	**60 790**	**37.6%**	**18 081**	**9.4%**	**236.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28 350	2 902	10.2%	2 902	10.2%	-	-	(100.0%)
Capital Expenditure Functional	**190 134**	**63 692**	**33.5%**	**63 692**	**33.5%**	**18 081**	**7.2%**	**252.3%**
Municipal governance and administration	**6 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 200	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 850**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	850	-	-	-	-	-	-	-
Sport And Recreation	1 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 869**	**6 137**	**28.1%**	**6 137**	**28.1%**	**7 270**	**17.1%**	**(15.6%)**
Planning and Development	5 100	2 200	43.1%	2 200	43.1%	-	-	(100.0%)
Road Transport	16 769	3 937	23.5%	3 937	23.5%	7 270	18.8%	(45.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**160 215**	**57 555**	**35.9%**	**57 555**	**35.9%**	**10 811**	**7.5%**	**432.4%**
Energy sources	10 329	912	8.8%	912	8.8%	1 135	5.6%	(19.6%)
Water Management	124 887	51 316	41.1%	51 316	41.1%	4 672	4.5%	998.4%
Waste Water Management	25 000	5 327	21.3%	5 327	21.3%	5 005	23.3%	6.4%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**657 353**	**290 907**	**44.3%**	**290 907**	**44.3%**	**212 277**	**31.2%**	**37.0%**
Property rates	**8 168**	**1**	**-**	**1**	**-**	**25**	**.1%**	**(96.3%)**
Service charges	14 498	90	.6%	90	.6%	78	.3%	14.9%
Other revenue	**4 162**	**234**	**5.6%**	**234**	**5.6%**	**15 612**	**1 405.2%**	**(98.5%)**
Transfers and Subsidies - Operational	456 052	188 294	41.3%	188 294	41.3%	165 387	38.7%	13.9%
Transfers and Subsidies - Capital	161 784	102 288	63.2%	102 288	63.2%	31 175	16.4%	228.1%
Interest	12 689	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(460 910)**	**145 482**	**(31.6%)**	**145 482**	**(31.6%)**	**(80 886)**	**18.3%**	**(279.9%)**
Suppliers and employees	(460 910)	145 482	(31.6%)	145 482	(31.6%)	(80 886)	18.3%	(279.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**196 443**	**436 390**	**222.1%**	**436 390**	**222.1%**	**131 390**	**55.5%**	**232.1%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(190 134)**	**(69 524)**	**36.6%**	**(69 524)**	**36.6%**	**(22 702)**	**9.0%**	**206.2%**
Capital assets	(190 134)	(69 524)	36.6%	(69 524)	36.6%	(22 702)	9.0%	206.2%
Net Cash from/(used) Investing Activities	**(190 134)**	**(69 524)**	**36.6%**	**(69 524)**	**36.6%**	**(22 702)**	**9.0%**	**206.2%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6 309**	**366 866**	**5 815.0%**	**366 866**	**5 815.0%**	**108 688**	**(771.1%)**	**237.5%**
Cash/cash equivalents at the year begin:	244 619	272 164	111.3%	272 164	111.3%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**250 928**	**638 586**	**254.5%**	**638 586**	**254.5%**	**106 242**	**40.0%**	**501.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 512	1.4%	3 502	1.4%	3 499	1.4%	243 613	95.9%	254 126	42.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 069)	(.9%)	1 297	1.1%	1 262	1.1%	114 054	98.7%	115 544	19.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 518	1.4%	2 510	1.4%	2 505	1.4%	169 943	95.8%	177 475	29.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 077	1.1%	1 312	1.4%	1 287	1.4%	90 990	96.1%	94 667	15.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(38 716)	106.9%	-	-	-	-	2 511	(6.9%)	(36 205)	(6.0%)	-	-	-	-
Total By Income Source	**(32 678)**	**(5.4%)**	**8 621**	**1.4%**	**8 553**	**1.4%**	**621 111**	**102.6%**	**605 607**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(29 700)	(77.5%)	906	2.4%	867	2.3%	66 262	172.8%	38 336	6.3%	-	-	-	-
Commercial	333	1.3%	369	1.4%	364	1.4%	24 632	95.9%	25 699	4.2%	-	-	-	-
Households	(2 474)	(.5%)	7 269	1.4%	7 245	1.4%	523 306	97.8%	535 347	88.4%	-	-	-	-
Other	(838)	(13.5%)	77	1.2%	76	1.2%	6 910	111.0%	6 225	1.0%	-	-	-	-
Total By Customer Group	**(32 678)**	**(5.4%)**	**8 621**	**1.4%**	**8 553**	**1.4%**	**621 111**	**102.6%**	**605 607**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	32	.1%	14 311	67.1%	-	-	6 990	32.8%	21 333	100.0%
Total	**32**	**.1%**	**14 311**	**67.1%**	**-**	**-**	**6 990**	**32.8%**	**21 333**	**100.0%**

Contact Details

Municipal Manager	Mr Sipho Ngwenya	014 555 1332
Financial Manager	Ms Boitumelo Sathekge	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**361 808**	**67 557**	**18.7%**	**67 557**	**18.7%**	**12 919**	**2.9%**	**422.9%**
National Government	361 808	66 997	18.5%	66 997	18.5%	12 469	2.9%	437.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**361 808**	**66 997**	**18.5%**	**66 997**	**18.5%**	**12 469**	**2.9%**	**437.3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	560	-	560	-	450	2.0%	24.3%
Capital Expenditure Functional	**361 808**	**67 557**	**18.7%**	**67 557**	**18.7%**	**12 919**	**2.9%**	**422.9%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**13**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	13	-	(100.0%)
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**45 041**	**2 942**	**6.5%**	**2 942**	**6.5%**	**12**	**-**	**25 026.5%**
Community and Social Services	24 799	1 776	7.2%	1 776	7.2%	-	-	(100.0%)
Sport And Recreation	1 500	-	-	-	-	-	-	-
Public Safety	18 742	1 166	6.2%	1 166	6.2%	-	-	(100.0%)
Housing	-	-	-	-	-	12	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**169 667**	**29 322**	**17.3%**	**29 322**	**17.3%**	**6 636**	**3.9%**	**341.9%**
Planning and Development	6 598	465	7.0%	465	7.0%	-	-	(100.0%)
Road Transport	163 069	28 857	17.7%	28 857	17.7%	6 636	4.0%	334.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**147 100**	**35 293**	**24.0%**	**35 293**	**24.0%**	**6 259**	**2.5%**	**463.9%**
Energy sources	55 150	2 628	4.8%	2 628	4.8%	-	-	(100.0%)
Water Management	21 200	15 306	72.2%	15 306	72.2%	1 312	4.2%	1 066.3%
Waste Water Management	61 750	17 359	28.1%	17 359	28.1%	4 947	4.0%	250.9%
Waste Management	9 000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**2 449 876**	**1 123 012**	**45.8%**	**1 123 012**	**45.8%**	**974 165**	**39.9%**	**15.3%**
Property rates	**302 688**	**51 661**	**17.1%**	**51 661**	**17.1%**	**49 502**	**17.5%**	**4.4%**
Service charges	687 743	173 408	25.2%	173 408	25.2%	167 499	20.4%	3.5%
Other revenue	**18 787**	**351 611**	**1 871.6%**	**351 611**	**1 871.6%**	**703 977**	**73.0%**	**(50.1%)**
Transfers and Subsidies - Operational	1 056 212	439 916	41.7%	439 916	41.7%	4 300	107.7%	10 129.7%
Transfers and Subsidies - Capital	369 808	101 689	27.5%	101 689	27.5%	44 929	12.4%	126.3%
Interest	14 638	4 726	32.3%	4 726	32.3%	3 958	62.1%	19.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 240 007)**	**(651 184)**	**29.1%**	**(651 184)**	**29.1%**	**(629 684)**	**30.6%**	**3.4%**
Suppliers and employees	(2 240 007)	(651 184)	29.1%	(651 184)	29.1%	(629 684)	30.6%	3.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**209 869**	**471 828**	**224.8%**	**471 828**	**224.8%**	**344 481**	**89.2%**	**37.0%**
Cash Flow from Investing Activities								
Receipts	**(11 248)**	**1 122**	**(10.0%)**	**1 122**	**(10.0%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(11 248)	1 122	(10.0%)	1 122	(10.0%)	-	-	(100.0%)
Payments	**(361 808)**	**(67 557)**	**18.7%**	**(67 557)**	**18.7%**	**(12 919)**	**2.9%**	**422.9%**
Capital assets	(361 808)	(67 557)	18.7%	(67 557)	18.7%	(12 919)	2.9%	422.9%
Net Cash from/(used) Investing Activities	**(373 056)**	**(66 435)**	**17.8%**	**(66 435)**	**17.8%**	**(12 919)**	**2.8%**	**414.2%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(163 186)**	**405 393**	**(248.4%)**	**405 393**	**(248.4%)**	**331 562**	**(444.4%)**	**22.3%**
Cash/cash equivalents at the year begin:	3 839	205 609	5 355.7%	205 609	5 355.7%	224 665	5 852.1%	(8.5%)
Cash/cash equivalents at the year end:	**(159 347)**	**611 247**	**(383.6%)**	**611 247**	**(383.6%)**	**331 562**	**(468.5%)**	**84.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 283	3.0%	22 728	2.8%	13 876	1.7%	744 992	92.4%	805 879	24.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	68 310	24.4%	15 136	5.4%	10 330	3.7%	186 455	66.5%	280 231	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 961	3.3%	17 179	2.1%	14 777	1.8%	765 550	92.9%	824 467	25.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 060	3.1%	6 392	2.5%	3 905	1.5%	240 973	92.9%	259 329	7.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 087	1.9%	4 051	1.5%	3 782	1.4%	257 447	95.2%	270 366	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	43	100.0%	43	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 396	1.3%	9 550	1.3%	9 139	1.3%	697 564	96.1%	725 649	22.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 696	1.7%	1 267	1.3%	1 481	1.5%	96 009	95.6%	100 453	3.1%	-	-	-	-
Total By Income Source	**143 793**	**4.4%**	**76 302**	**2.3%**	**57 289**	**1.8%**	**2 989 033**	**91.5%**	**3 266 418**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	20 479	8.7%	8 396	3.6%	7 484	3.2%	197 853	84.5%	234 212	7.2%	-	-	-	-
Commercial	60 521	13.8%	16 270	3.7%	11 390	2.6%	349 941	79.9%	438 122	13.4%	-	-	-	-
Households	62 763	2.4%	51 595	2.0%	38 371	1.5%	2 438 287	94.1%	2 591 016	79.3%	-	-	-	-
Other	31	1.0%	41	1.3%	44	1.4%	2 952	96.2%	3 068	.1%	-	-	-	-
Total By Customer Group	**143 793**	**4.4%**	**76 302**	**2.3%**	**57 289**	**1.8%**	**2 989 033**	**91.5%**	**3 266 418**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	106 716	16.6%	74 283	11.6%	50 828	7.9%	409 714	63.9%	641 540	82.5%
Bulk Water	49 636	43.3%	3 893	3.4%	3 063	2.7%	58 047	50.6%	114 639	14.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 652	86.8%	2 530	12.4%	-	-	163	.8%	20 346	2.6%
Auditor-General	67	8.4%	85	10.6%	58	7.3%	586	73.6%	796	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**174 071**	**22.4%**	**80 790**	**10.4%**	**53 950**	**6.9%**	**468 510**	**60.3%**	**777 321**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**614 998**	**16 926**	**2.8%**	**16 926**	**2.8%**	**26 862**	**4.3%**	**(37.0%)**
National Government	495 464	16 957	3.4%	16 957	3.4%	22 256	5.2%	(23.8%)
Provincial Government	600	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**496 064**	**16 957**	**3.4%**	**16 957**	**3.4%**	**22 256**	**5.2%**	**(23.8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	118 933	(31)	-	(31)	-	4 606	2.4%	(100.7%)
Capital Expenditure Functional	**614 998**	**16 926**	**2.8%**	**16 926**	**2.8%**	**26 862**	**4.3%**	**(37.0%)**
Municipal governance and administration	**38 469**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	19 519	-	-	-	-	-	-	-
Finance and administration	18 700	-	-	-	-	-	-	-
Internal audit	250	-	-	-	-	-	-	-
Community and Public Safety	**31 625**	**35**	**.1%**	**35**	**.1%**	**7 890**	**10.9%**	**(99.6%)**
Community and Social Services	16 520	-	-	-	-	5 865	19.1%	(100.0%)
Sport And Recreation	11 855	35	.3%	35	.3%	129	.6%	(73.0%)
Public Safety	2 250	-	-	-	-	1 896	10.6%	(100.0%)
Housing	1 000	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**222 779**	**7 326**	**3.3%**	**7 326**	**3.3%**	**6 510**	**3.3%**	**12.5%**
Planning and Development	6 724	-	-	-	-	2 528	8.1%	(100.0%)
Road Transport	215 855	7 326	3.4%	7 326	3.4%	3 982	2.4%	84.0%
Environmental Protection	200	-	-	-	-	-	-	-
Trading Services	**322 125**	**9 565**	**3.0%**	**9 565**	**3.0%**	**12 462**	**4.1%**	**(23.2%)**
Energy sources	125 051	(14)	-	(14)	-	2 362	1.6%	(100.6%)
Water Management	20 333	1 619	8.0%	1 619	8.0%	3 370	12.0%	(52.0%)
Waste Water Management	171 851	7 961	4.6%	7 961	4.6%	6 730	5.6%	18.3%
Waste Management	4 890	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**7 442 677**	**842 325**	**11.3%**	**842 325**	**11.3%**	**434 218**	**6.3%**	**94.0%**
Property rates	**453 065**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	5 031 425	-	-	-	-	-	-	-
Other revenue	**166 670**	**842 325**	**505.4%**	**842 325**	**505.4%**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	1 273 193	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	495 464	-	-	-	-	434 218	181.6%	(100.0%)
Interest	22 860	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(5 956 436)**	**(74)**	**-**	**(74)**	**-**	**-**	**-**	**(100.0%)**
Suppliers and employees	(5 935 273)	(74)	-	(74)	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(21 164)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 486 241**	**842 251**	**56.7%**	**842 251**	**56.7%**	**434 218**	**10.0%**	**94.0%**
Cash Flow from Investing Activities								
Receipts	**775**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	775	-	-	-	-	-	-	-
Payments	**(707 247)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(707 247)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(706 472)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**779 769**	**842 251**	**108.0%**	**842 251**	**108.0%**	**434 218**	**11.9%**	**94.0%**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**779 769**	**842 251**	**108.0%**	**842 251**	**108.0%**	**434 086**	**10.5%**	**94.0%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr K. Boikanyo (Acting)	014 590 3551
Financial Manager	Ms Vivian Mdhluli	014 590 3312

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**258 850**	**68 477**	**26.5%**	**68 477**	**26.5%**	**53 045**	**20.7%**	**29.1%**
Exchange Revenue								
Service charges - Electricity	64 131	1 293	2.0%	1 293	2.0%	1 765	3.1%	(26.7%)
Service charges - Water	1 225	1 428	116.6%	1 428	116.6%	1 506	25.1%	(5.1%)
Service charges - Waste Water Management	4 429	1 216	27.4%	1 216	27.4%	1 073	20.3%	13.3%
Service charges - Waste Management	2 921	816	27.9%	816	27.9%	739	47.8%	10.5%
Sale of Goods and Rendering of Services	563	101	18.0%	101	18.0%	89	14.1%	13.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 413	3 626	29.2%	3 626	29.2%	1 285	6.0%	182.2%
Interest earned from Current and Non Current Assets	53	72	136.9%	72	136.9%	11	19.2%	527.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	295	54	18.3%	54	18.3%	180	46.0%	(70.0%)
Licence and permits	10 703	935	8.7%	935	8.7%	2	-	49 951.5%
Operational Revenue	13	-	-	-	-	1	1.7%	(100.0%)
Non-Exchange Revenue								
Property rates	9 812	3 793	38.7%	3 793	38.7%	4 191	42.4%	(9.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 530	-	-	-	-	-	-	-
Licences or permits	71	-	-	-	-	-	-	-
Transfer and subsidies - Operational	136 277	54 323	39.9%	54 323	39.9%	42 203	34.2%	28.7%
Interest	-	819	-	819	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 416	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**259 554**	**36 254**	**14.0%**	**36 254**	**14.0%**	**33 627**	**13.3%**	**7.8%**
Employee related costs	70 635	21 153	29.9%	21 153	29.9%	21 521	30.6%	(1.7%)
Remuneration of councillors	7 746	1 998	25.8%	1 998	25.8%	1 766	15.3%	13.2%
Bulk purchases - electricity	39 684	-	-	-	-	5 335	15.5%	(100.0%)
Inventory consumed	13 358	234	1.7%	234	1.7%	2 476	17.1%	(90.6%)
Debt impairment	20 646	-	-	-	-	-	-	-
Depreciation and amortisation	31 963	-	-	-	-	(25)	(.1%)	(100.0%)
Interest	1 500	320	21.3%	320	21.3%	(525)	(50.1%)	(160.9%)
Contracted services	41 843	9 010	21.5%	9 010	21.5%	(1 836)	(6.4%)	(590.7%)
Transfers and subsidies	975	461	47.3%	461	47.3%	355	24.9%	30.1%
Irrecoverable debts written off	11 583	-	-	-	-	-	-	-
Operational costs	19 621	3 078	15.7%	3 078	15.7%	4 562	17.3%	(32.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(704)**	**32 223**		**32 223**		**19 417**		
Transfers and subsidies - capital (monetary allocations)	50 886	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**50 183**	**32 223**		**32 223**		**19 417**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**50 183**	**32 223**		**32 223**		**19 417**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**50 183**	**32 223**		**32 223**		**19 417**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**50 183**	**32 223**		**32 223**		**19 417**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**56 886**	**11 454**	**20.1%**	**11 454**	**20.1%**	**9 370**	**15.8%**	**22.2%**
National Government	48 695	10 115	20.8%	10 115	20.8%	9 370	15.8%	8.0%
Provincial Government	2 192	1 340	61.1%	1 340	61.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**50 886**	**11 454**	**22.5%**	**11 454**	**22.5%**	**9 370**	**15.8%**	**22.2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6 000	-	-	-	-	-	-	-
Capital Expenditure Functional	**56 886**	**11 454**	**20.1%**	**11 454**	**20.1%**	**9 370**	**15.8%**	**22.2%**
Municipal governance and administration	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	5 000	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**30**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	30	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 653**	**-**	**-**	**-**	**-**	**462**	**4.0%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	14 653	-	-	-	-	462	4.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**37 203**	**11 454**	**30.8%**	**11 454**	**30.8%**	**8 908**	**18.6%**	**28.6%**
Energy sources	1 000	-	-	-	-	-	-	-
Water Management	18 505	5 090	27.5%	5 090	27.5%	4 723	13.1%	7.8%
Waste Water Management	17 699	6 364	36.0%	6 364	36.0%	4 186	35.9%	52.0%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**234 954**	**90 664**	**38.6%**	**90 664**	**38.6%**	**91 044**	**35.5%**	**(.4%)**
Property rates	**32 502**	**972**	**3.0%**	**972**	**3.0%**	**783**	**7.9%**	**24.2%**
Service charges	67 312	1 561	2.3%	1 561	2.3%	1 845	119.3%	(15.4%)
Other revenue	**-**	**91 106**	**-**	**91 106**	**-**	**99 920**	**452.1%**	**(8.8%)**
Transfers and Subsidies - Operational	135 141	(3 047)	(2.3%)	(3 047)	(2.3%)	(11 516)	(5.2%)	(73.5%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	-	72	-	72	-	11	-	527.6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(91 395)**	**(27 249)**	**29.8%**	**(27 249)**	**29.8%**	**(23 904)**	**16.1%**	**14.0%**
Suppliers and employees	(91 395)	(27 249)	29.8%	(27 249)	29.8%	(23 904)	16.1%	14.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**143 560**	**63 415**	**44.2%**	**63 415**	**44.2%**	**67 140**	**62.5%**	**(5.5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(56 886)**	**(7 111)**	**12.5%**	**(7 111)**	**12.5%**	**(10 775)**	**18.2%**	**(34.0%)**
Capital assets	(56 886)	(7 111)	12.5%	(7 111)	12.5%	(10 775)	18.2%	(34.0%)
Net Cash from/(used) Investing Activities	**(56 886)**	**(7 111)**	**12.5%**	**(7 111)**	**12.5%**	**(10 775)**	**18.2%**	**(34.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**(22)**	**-**	**(22)**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(22)	-	(22)	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(22)**	**-**	**(22)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**86 673**	**56 282**	**64.9%**	**56 282**	**64.9%**	**56 365**	**117.4%**	**(.1%)**
Cash/cash equivalents at the year begin:	50 712	-	-	-	-	303 764	(4 146.6%)	(100.0%)
Cash/cash equivalents at the year end:	**137 385**	**58 465**	**42.6%**	**58 465**	**42.6%**	**64 896**	**159.5%**	**(9.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	311	.5%	465	.7%	572	.8%	67 224	98.0%	68 572	22.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(145)	(.6%)	585	2.5%	402	1.7%	22 215	96.3%	23 057	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	278	.9%	755	2.3%	1 902	5.9%	29 367	90.9%	32 302	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	455	1.5%	425	1.4%	394	1.3%	29 995	95.9%	31 269	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	296	1.4%	280	1.3%	261	1.2%	20 625	96.1%	21 462	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(3)	(39.0%)	4	49.1%	2	23.8%	5	66.0%	8	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 662	1.2%	1 657	1.2%	1 639	1.2%	129 418	96.3%	134 375	43.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 277)	2 042.4%	0	(.1%)	8	(4.7%)	3 109	(1 937.6%)	(160)	(.1%)	-	-	-	-
Total By Income Source	**(423)**	**(.1%)**	**4 171**	**1.3%**	**5 180**	**1.7%**	**301 957**	**97.1%**	**310 884**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(261)	(2.8%)	419	4.6%	1 435	15.6%	7 593	82.7%	9 187	3.0%	-	-	-	-
Commercial	(90)	(.5%)	380	2.0%	356	1.9%	18 113	96.6%	18 759	6.0%	-	-	-	-
Households	1 371	.5%	2 645	1.0%	2 663	1.0%	251 065	97.4%	257 744	82.9%	-	-	-	-
Other	(1 444)	(5.7%)	727	2.9%	726	2.9%	25 186	100.0%	25 195	8.1%	-	-	-	-
Total By Customer Group	**(423)**	**(.1%)**	**4 171**	**1.3%**	**5 180**	**1.7%**	**301 957**	**97.1%**	**310 884**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 163	.3%	2 206	.5%	1 480	.4%	414 349	98.8%	419 198	94.4%
Auditor-General	942	5.7%	588	3.5%	105	.6%	14 987	90.2%	16 622	3.7%
Other	486	5.8%	1 759	21.0%	949	11.3%	5 184	61.9%	8 378	1.9%
Total	**2 592**	**.6%**	**4 553**	**1.0%**	**2 534**	**.6%**	**434 520**	**97.8%**	**444 198**	**100.0%**

Contact Details

Municipal Manager	Mr KC. Letsoalo	014 543 2004
Financial Manager	Mr Maranatha Khunou	014 543 2004

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 077 484**	**349 373**	**32.4%**	**349 373**	**32.4%**	**294 501**	**29.4%**	**18.6%**
Exchange Revenue								
Service charges - Electricity	-	(2 477)	-	(2 477)	-	-	-	(100.0%)
Service charges - Water	222 520	44 791	20.1%	44 791	20.1%	21 710	9.6%	106.3%
Service charges - Waste Water Management	6 036	1 234	20.4%	1 234	20.4%	729	12.7%	69.2%
Service charges - Waste Management	12 277	3 194	26.0%	3 194	26.0%	3 000	26.0%	6.5%
Sale of Goods and Rendering of Services	520	168	32.3%	168	32.3%	261	26.4%	(35.5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	60 636	11 378	18.8%	11 378	18.8%	16 941	29.1%	(32.8%)
Interest earned from Current and Non Current Assets	6 251	4 133	66.1%	4 133	66.1%	2 080	38.3%	98.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	188	26	13.8%	26	13.8%	31	24.4%	(15.8%)
Licence and permits	2 000	254	12.7%	254	12.7%	-	-	(100.0%)
Operational Revenue	1 205	526	43.6%	526	43.6%	2	.2%	22 963.8%
Non-Exchange Revenue								
Property rates	154 525	36 715	23.8%	36 715	23.8%	35 831	28.9%	2.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	581 763	240 338	41.3%	240 338	41.3%	206 155	38.3%	16.6%
Interest	27 562	9 094	33.0%	9 094	33.0%	7 761	28.3%	17.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	0	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 212 358**	**946 808**	**78.1%**	**946 808**	**78.1%**	**181 914**	**16.8%**	**420.5%**
Employee related costs	296 872	75 619	25.5%	75 619	25.5%	68 595	24.9%	10.2%
Remuneration of councillors	27 597	5 322	19.3%	5 322	19.3%	7 013	26.0%	(24.1%)
Bulk purchases - electricity	25 000	7 592	30.4%	7 592	30.4%	8 699	43.5%	(12.7%)
Inventory consumed	150 155	5 276	3.5%	5 276	3.5%	16 616	15.1%	(68.2%)
Debt impairment	328 721	-	-	-	-	-	-	-
Depreciation and amortisation	155 041	-	-	-	-	35 851	23.8%	(100.0%)
Interest	5 600	25	.5%	25	.5%	74	2.0%	(65.7%)
Contracted services	140 090	27 112	19.4%	27 112	19.4%	28 357	22.2%	(4.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	805 298	-	805 298	-	-	-	(100.0%)
Operational costs	83 281	20 564	24.7%	20 564	24.7%	16 710	17.6%	23.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(134 874)**	**(597 434)**		**(597 434)**		**112 587**		
Transfers and subsidies - capital (monetary allocations)	236 841	39 017	16.5%	39 017	16.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**101 967**	**(558 417)**		**(558 417)**		**112 587**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**101 967**	**(558 417)**		**(558 417)**		**112 587**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**101 967**	**(558 417)**		**(558 417)**		**112 587**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**101 967**	**(558 417)**		**(558 417)**		**112 587**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**244 591**	**36 273**	**14.8%**	**36 273**	**14.8%**	**24 012**	**10.2%**	**51.1%**
National Government	236 841	36 220	15.3%	36 220	15.3%	23 893	10.3%	51.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**236 841**	**36 220**	**15.3%**	**36 220**	**15.3%**	**23 893**	**10.3%**	**51.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 750	53	.7%	53	.7%	118	3.4%	(54.9%)
Capital Expenditure Functional	**244 591**	**36 273**	**14.8%**	**36 273**	**14.8%**	**24 012**	**10.2%**	**51.1%**
Municipal governance and administration	**6 000**	**53**	**.9%**	**53**	**.9%**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 000	53	.9%	53	.9%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 750**	**-**	**-**	**-**	**-**	**3 069**	**23.1%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	750	-	-	-	-	3 069	24.9%	(100.0%)
Public Safety	1 000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**60 826**	**8 434**	**13.9%**	**8 434**	**13.9%**	**6 870**	**11.6%**	**22.8%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	60 826	8 434	13.9%	8 434	13.9%	6 870	12.1%	22.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**176 015**	**27 786**	**15.8%**	**27 786**	**15.8%**	**14 073**	**8.8%**	**97.4%**
Energy sources	4 000	-	-	-	-	1 260	9.8%	(100.0%)
Water Management	155 754	27 786	17.8%	27 786	17.8%	5 622	4.7%	394.2%
Waste Water Management	10 000	-	-	-	-	6 686	27.6%	(100.0%)
Waste Management	6 261	-	-	-	-	505	16.4%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**980 933**	**223 736**	**22.8%**	**223 736**	**22.8%**	**70 167**	**7.7%**	**218.9%**
Property rates	**80 353**	**10 673**	**13.3%**	**10 673**	**13.3%**	**12 993**	**20.1%**	**(17.9%)**
Service charges	69 811	18 643	26.7%	18 643	26.7%	78 559	112.6%	(76.3%)
Other revenue	**5 913**	**(70 138)**	**(1 186.2%)**	**(70 138)**	**(1 186.2%)**	**(62 218)**	**(1 030.1%)**	**12.7%**
Transfers and Subsidies - Operational	581 763	240 426	41.3%	240 426	41.3%	3 099	.6%	7 658.2%
Transfers and Subsidies - Capital	236 841	20 000	8.4%	20 000	8.4%	35 653	15.4%	(43.9%)
Interest	6 251	4 133	66.1%	4 133	66.1%	2 080	47.6%	98.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(728 596)**	**79 331**	**(10.9%)**	**79 331**	**(10.9%)**	**26 535**	**(4.0%)**	**199.0%**
Suppliers and employees	(728 596)	79 331	(10.9%)	79 331	(10.9%)	26 535	(4.0%)	199.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**252 337**	**303 068**	**120.1%**	**303 068**	**120.1%**	**96 702**	**37.8%**	**213.4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(244 591)**	**(36 273)**	**14.8%**	**(36 273)**	**14.8%**	**(24 012)**	**10.2%**	**51.1%**
Capital assets	(244 591)	(36 273)	14.8%	(36 273)	14.8%	(24 012)	10.2%	51.1%
Net Cash from/(used) Investing Activities	**(244 591)**	**(36 273)**	**14.8%**	**(36 273)**	**14.8%**	**(24 012)**	**10.2%**	**51.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**1**	**-**	**1**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	1	-	-	-	(100.0%)
Payments	**(12 820)**	**(810)**	**6.3%**	**(810)**	**6.3%**	**(212)**	**1.4%**	**282.3%**
Repayment of borrowing	(12 820)	(810)	6.3%	(810)	6.3%	(212)	1.4%	282.3%
Net Cash from/(used) Financing Activities	**(12 820)**	**(809)**	**6.3%**	**(809)**	**6.3%**	**(212)**	**1.4%**	**281.7%**
Net Increase/(Decrease) in cash held	**(5 074)**	**265 985**	**(5 242.3%)**	**265 985**	**(5 242.3%)**	**72 478**	**1 176.2%**	**267.0%**
Cash/cash equivalents at the year begin:	68 734	38 843	56.5%	38 843	56.5%	36 880	37.8%	5.3%
Cash/cash equivalents at the year end:	**63 660**	**304 841**	**478.9%**	**304 841**	**478.9%**	**109 358**	**105.6%**	**178.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 865	6.2%	16 914	2.8%	17 858	2.9%	539 938	88.1%	612 575	46.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 309	5.4%	10 624	2.6%	15 062	3.6%	364 687	88.4%	412 682	31.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	923	9.3%	449	4.5%	433	4.4%	8 144	81.9%	9 950	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 414	9.6%	1 202	4.8%	1 112	4.4%	20 442	81.2%	25 169	1.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 546	6.1%	6 874	3.1%	8 956	4.0%	192 798	86.8%	222 174	16.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	593	1.9%	83	.3%	83	.3%	30 163	97.5%	30 922	2.4%	-	-	-	-
Total By Income Source	**77 651**	**5.9%**	**36 146**	**2.8%**	**43 503**	**3.3%**	**1 156 172**	**88.0%**	**1 313 472**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	15 979	5.3%	8 105	2.7%	8 247	2.8%	267 148	89.2%	299 479	22.8%	-	-	-	-
Commercial	26 442	7.4%	12 239	3.4%	11 361	3.2%	305 410	85.9%	355 453	27.1%	-	-	-	-
Households	35 040	5.4%	15 720	2.4%	23 817	3.7%	576 949	88.6%	651 525	49.6%	-	-	-	-
Other	190	2.7%	81	1.2%	79	1.1%	6 665	95.0%	7 015	.5%	-	-	-	-
Total By Customer Group	**77 651**	**5.9%**	**36 146**	**2.8%**	**43 503**	**3.3%**	**1 156 172**	**88.0%**	**1 313 472**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 925	94.4%	173	5.6%	-	-	-	-	3 098	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 925**	**94.4%**	**173**	**5.6%**	**-**	**-**	**-**	**-**	**3 098**	**100.0%**

Contact Details

Municipal Manager	Mr Mokopane V Letsoalo	014 555 1307
Financial Manager	Ms Mmangwako B Kutumela (Acting)	014 555 1335

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**410 734**	**3 599**	**.9%**	**3 599**	**.9%**	**150 223**	**38.5%**	**(97.6%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	8 000	3 150	39.4%	3 150	39.4%	692	13.8%	355.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	(3)	-	(3)	-	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	300	451	150.3%	451	150.3%	570	284.8%	(20.8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	402 434	-	-	-	-	148 961	38.7%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**368 319**	**51 028**	**13.9%**	**51 028**	**13.9%**	**73 100**	**20.1%**	**(30.2%)**
Employee related costs	246 314	33 882	13.8%	33 882	13.8%	49 142	21.1%	(31.1%)
Remuneration of councillors	20 931	3 277	15.7%	3 277	15.7%	5 358	27.4%	(38.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	20	-	20	-	1	.1%	1 567.2%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 000	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	48 562	10 000	20.6%	10 000	20.6%	8 551	14.7%	17.0%
Transfers and subsidies	-	-	-	-	-	2 232	85.8%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	46 512	3 848	8.3%	3 848	8.3%	7 816	18.1%	(50.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**42 415**	**(47 429)**		**(47 429)**		**77 123**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 415**	**(47 429)**		**(47 429)**		**77 123**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 415**	**(47 429)**		**(47 429)**		**77 123**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 415**	**(47 429)**		**(47 429)**		**77 123**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 415**	**(47 429)**		**(47 429)**		**77 123**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**41 440**	**925**	**2.2%**	**925**	**2.2%**	**609**	**1.9%**	**51.9%**
National Government	-	-	-	-	-	31	15.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**31**	**15.3%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	41 440	925	2.2%	925	2.2%	579	1.8%	59.9%
Capital Expenditure Functional	**41 440**	**925**	**2.2%**	**925**	**2.2%**	**609**	**1.9%**	**51.9%**
Municipal governance and administration	**22 430**	**925**	**4.1%**	**925**	**4.1%**	**196**	**6.5%**	**371.8%**
Executive and Council	50	-	-	-	-	-	-	-
Finance and administration	22 380	925	4.1%	925	4.1%	196	6.7%	371.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**2 660**	**-**	**-**	**-**	**-**	**394**	**1.4%**	**(100.0%)**
Community and Social Services	2 460	-	-	-	-	394	114.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	200	-	-	-	-	-	-	-
Economic and Environmental Services	**16 250**	**-**	**-**	**-**	**-**	**19**	**1.5%**	**(100.0%)**
Planning and Development	200	-	-	-	-	19	6.4%	(100.0%)
Road Transport	16 050	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	100	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**402 734**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	402 434	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(376 116)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(376 116)	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**26 618**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(47 656)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(47 656)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(47 656)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(21 038)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash/cash equivalents at the year begin:	180 725	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**159 686**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	211	4.8%	487	11.0%	419	9.5%	3 315	74.8%	4 432	64.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 280	92.0%	0	-	30	1.2%	167	6.7%	2 477	35.9%
Total	**2 491**	**36.1%**	**487**	**7.0%**	**449**	**6.5%**	**3 482**	**50.4%**	**6 909**	**100.0%**

Contact Details

Municipal Manager	Mr Lucky Fourie	014 590 4502
Financial Manager	Ms Dikeledi Motloung (Acting)	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**186 275**	**57 870**	**31.1%**	**57 870**	**31.1%**	**61 338**	**32.4%**	**(5.7%)**
Exchange Revenue								
Service charges - Electricity	-	50	-	50	-	91	18.7%	(45.4%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	445	68	15.3%	68	15.3%	156	64.1%	(56.5%)
Agency services	1 144	238	20.8%	238	20.8%	357	34.0%	(33.2%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1	-	1	-	1	-	83.0%
Interest earned from Current and Non Current Assets	-	1 604	-	1 604	-	1 137	41.9%	41.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	294	-	294	-	425	28.8%	(30.8%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	6 522	(0)	-	(0)	-	400	-	(100.0%)
Non-Exchange Revenue								
Property rates	28 700	79	.3%	79	.3%	-	-	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	280	31	10.9%	31	10.9%	25	9.5%	20.6%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 183	55 503	37.2%	55 503	37.2%	58 745	37.4%	(5.5%)
Interest	-	2	-	2	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**234 284**	**40 745**	**17.4%**	**40 745**	**17.4%**	**46 250**	**24.4%**	**(11.9%)**
Employee related costs	108 946	14 478	13.3%	14 478	13.3%	20 026	20.4%	(27.7%)
Remuneration of councillors	12 400	1 930	15.6%	1 930	15.6%	2 727	22.6%	(29.2%)
Bulk purchases - electricity	-	1	-	1	-	2	-	(48.0%)
Inventory consumed	1 287	39	3.0%	39	3.0%	65	4.1%	(40.2%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	33 000	-	-	-	-	-	-	-
Interest	360	23	6.3%	23	6.3%	8	5.4%	198.6%
Contracted services	27 231	15 314	56.2%	15 314	56.2%	15 121	52.7%	1.3%
Transfers and subsidies	-	(16)	-	(16)	-	295	-	(105.6%)
Irrecoverable debts written off	6 000	-	-	-	-	-	-	-
Operational costs	45 060	8 976	19.9%	8 976	19.9%	8 008	17.9%	12.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(48 009)**	**17 125**		**17 125**		**15 088**		
Transfers and subsidies - capital (monetary allocations)	31 221	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(16 788)**	**17 125**		**17 125**		**15 088**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(16 788)**	**17 125**		**17 125**		**15 088**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(16 788)**	**17 125**		**17 125**		**15 088**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(16 788)**	**17 125**		**17 125**		**15 088**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**21 860**	**1 758**	**8.0%**	**1 758**	**8.0%**	**553**	**1.4%**	**217.7%**
National Government	13 775	1 758	12.8%	1 758	12.8%	553	2.4%	217.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 775**	**1 758**	**12.8%**	**1 758**	**12.8%**	**553**	**2.4%**	**217.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 085	-	-	-	-	-	-	-
Capital Expenditure Functional	**25 740**	**4 081**	**15.9%**	**4 081**	**15.9%**	**553**	**1.4%**	**637.4%**
Municipal governance and administration	**5 540**	**(0)**	**-**	**(0)**	**-**	**-**	**-**	**(100.0%)**
Executive and Council	1 020	(0)	-	(0)	-	-	-	(100.0%)
Finance and administration	4 520	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**3 160**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	460	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	2 700	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 040**	**4 081**	**23.9%**	**4 081**	**23.9%**	**553**	**1.6%**	**637.5%**
Planning and Development	17 040	4 081	23.9%	4 081	23.9%	553	2.4%	637.5%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**287 514**	**104 168**	**36.2%**	**104 168**	**36.2%**	**96 360**	**40.7%**	**8.1%**
Property rates	**28 700**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**1 869**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	158 620	104 168	65.7%	104 168	65.7%	96 360	51.0%	8.1%
Transfers and Subsidies - Capital	98 325	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(196 085)**	**32**	**-**	**32**	**-**	**(13)**	**(.1%)**	**(351.0%)**
Suppliers and employees	(196 085)	32	-	32	-	(12)	(.1%)	(358.8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	(0)	-	(100.0%)
Net Cash from/(used) Operating Activities	**91 429**	**104 199**	**114.0%**	**104 199**	**114.0%**	**96 348**	**38.8%**	**8.1%**
Cash Flow from Investing Activities								
Receipts	**708**	**(59)**	**(8.3%)**	**(59)**	**(8.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	708	(59)	(8.3%)	(59)	(8.3%)	-	-	(100.0%)
Payments	**(27 830)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(27 830)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(27 122)**	**(59)**	**.2%**	**(59)**	**.2%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**64 307**	**104 140**	**161.9%**	**104 140**	**161.9%**	**96 348**	**46.2%**	**8.1%**
Cash/cash equivalents at the year begin:	(70 023)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(5 716)**	**104 140**	**(1 821.9%)**	**104 140**	**(1 821.9%)**	**96 348**	**46.2%**	**8.1%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Lloyd Leoko	018 330 7000
Financial Manager	Mr Collen Tjale (Acting)	018 330 7000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**683 507**	**90 859**	**13.3%**	**90 859**	**13.3%**	**85 146**	**27.1%**	**6.7%**
Exchange Revenue								
Service charges - Electricity	79 927	10 557	13.2%	10 557	13.2%	13 946	18.1%	(24.3%)
Service charges - Water	15 454	1 214	7.9%	1 214	7.9%	1 364	16.6%	(11.0%)
Service charges - Waste Water Management	323 069	3 246	1.0%	3 246	1.0%	3 350	25.8%	(3.1%)
Service charges - Waste Management	26 570	3 028	11.4%	3 028	11.4%	3 177	12.5%	(4.7%)
Sale of Goods and Rendering of Services	270	56	20.6%	56	20.6%	17	10.2%	223.6%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	25	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	290	211	72.8%	211	72.8%	14	112.3%	1 444.2%
Dividends	27	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	3	-	3	-	1	-	121.4%
Licence and permits	-	1	-	1	-	-	-	(100.0%)
Operational Revenue	3	12	401.2%	12	401.2%	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	34 644	8 452	24.4%	8 452	24.4%	7 205	20.3%	17.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 334	-	-	-	-	-	-	-
Licences or permits	3 033	785	25.9%	785	25.9%	1 166	60.0%	(32.7%)
Transfer and subsidies - Operational	198 859	63 292	31.8%	63 292	31.8%	54 904	36.0%	15.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 338 637**	**58 848**	**4.4%**	**58 848**	**4.4%**	**47 061**	**14.8%**	**25.0%**
Employee related costs	104 527	16 691	16.0%	16 691	16.0%	23 277	23.8%	(28.3%)
Remuneration of councillors	11 693	2 890	24.7%	2 890	24.7%	3 040	28.1%	(4.9%)
Bulk purchases - electricity	49 992	19 284	38.6%	19 284	38.6%	8 505	16.2%	126.7%
Inventory consumed	8 066	151	1.9%	151	1.9%	-	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 833	-	-	-	-	-	-	-
Interest	200	5 238	2 619.2%	5 238	2 619.2%	-	-	(100.0%)
Contracted services	604 511	11 638	1.9%	11 638	1.9%	9 398	51.0%	23.8%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	74 081	-	-	-	-	-	-	-
Operational costs	431 532	2 956	.7%	2 956	.7%	2 842	21.9%	4.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	200	-	-	-	-	-	-	-
Surplus/(Deficit)	**(655 130)**	**32 011**		**32 011**		**38 084**		
Transfers and subsidies - capital (monetary allocations)	44 480	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(610 650)**	**32 011**		**32 011**		**38 084**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(610 650)**	**32 011**		**32 011**		**38 084**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(610 650)**	**32 011**		**32 011**		**38 084**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(610 650)**	**32 011**		**32 011**		**38 084**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**100 910**	**3 060**	**3.0%**	**3 060**	**3.0%**	**349**	**1.1%**	**776.8%**
National Government	100 910	3 060	3.0%	3 060	3.0%	349	1.1%	776.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**100 910**	**3 060**	**3.0%**	**3 060**	**3.0%**	**349**	**1.1%**	**776.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**100 910**	**3 060**	**3.0%**	**3 060**	**3.0%**	**349**	**1.1%**	**776.8%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**100 910**	**3 060**	**3.0%**	**3 060**	**3.0%**	**349**	**1.1%**	**776.8%**
Energy sources	100 910	3 060	3.0%	3 060	3.0%	349	1.1%	776.8%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**737 425**	**(161 911)**	**(22.0%)**	**(161 911)**	**(22.0%)**	**(99 434)**	**(33.2%)**	**62.8%**
Property rates	**14 709**	**4 455**	**30.3%**	**4 455**	**30.3%**	**5 727**	**-**	**(22.2%)**
Service charges	391 865	6 833	1.7%	6 833	1.7%	12 807	48.4%	(46.6%)
Other revenue	**146 768**	**(222 408)**	**(151.5%)**	**(222 408)**	**(151.5%)**	**(135 050)**	**(57.2%)**	**64.7%**
Transfers and Subsidies - Operational	149 405	46 002	30.8%	46 002	30.8%	3 522	67.1%	1 206.1%
Transfers and Subsidies - Capital	34 348	3 000	8.7%	3 000	8.7%	13 560	42.6%	(77.9%)
Interest	303	206	67.8%	206	67.8%	-	-	(100.0%)
Dividends	27	-	-	-	-	-	-	-
Payments	**(1 114 072)**	**46 348**	**(4.2%)**	**46 348**	**(4.2%)**	**36 161**	**(13.1%)**	**28.2%**
Suppliers and employees	(1 114 072)	46 348	(4.2%)	46 348	(4.2%)	36 161	(13.1%)	28.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(376 646)**	**(115 564)**	**30.7%**	**(115 564)**	**30.7%**	**(63 274)**	**(257.8%)**	**82.6%**
Cash Flow from Investing Activities								
Receipts	**(2 208)**	**(5 043)**	**228.4%**	**(5 043)**	**228.4%**	**(823)**	**(66.3%)**	**513.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 018)	(4 596)	227.8%	(4 596)	227.8%	(823)	(65.8%)	458.7%
Decrease (increase) in non-current investments	(190)	(446)	234.8%	(446)	234.8%	-	-	(100.0%)
Payments	**(100 910)**	**(3 060)**	**3.0%**	**(3 060)**	**3.0%**	**(349)**	**1.1%**	**776.8%**
Capital assets	(100 910)	(3 060)	3.0%	(3 060)	3.0%	(349)	1.1%	776.8%
Net Cash from/(used) Investing Activities	**(103 118)**	**(8 103)**	**7.9%**	**(8 103)**	**7.9%**	**(1 172)**	**3.9%**	**591.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**17**	**-**	**17**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	17	-	17	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**17**	**-**	**17**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(479 764)**	**(123 650)**	**25.8%**	**(123 650)**	**25.8%**	**(64 445)**	**1 142.6%**	**91.9%**
Cash/cash equivalents at the year begin:	53 803	-	-	-	-	(1 560)	(3.2%)	(100.0%)
Cash/cash equivalents at the year end:	**(425 961)**	**(123 155)**	**28.9%**	**(123 155)**	**28.9%**	**(63 368)**	**(145.1%)**	**94.3%**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	413	.9%	354	.8%	475	1.0%	44 535	97.3%	45 778	11.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 410	3.1%	2 731	3.5%	2 407	3.1%	70 675	90.4%	78 223	19.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 816	1.6%	1 749	1.6%	1 685	1.5%	106 811	95.3%	112 060	27.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	990	1.2%	1 143	1.4%	1 119	1.3%	81 349	96.2%	84 600	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	965	1.2%	1 115	1.4%	1 094	1.3%	79 246	96.1%	82 419	20.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	142	100.0%	142	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	.9%	62	1.0%	59	.9%	6 014	97.1%	6 191	1.5%	-	-	-	-
Total By Income Source	**6 650**	**1.6%**	**7 153**	**1.7%**	**6 838**	**1.7%**	**388 772**	**95.0%**	**409 414**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	502	2.0%	497	2.0%	466	1.8%	23 913	94.2%	25 379	6.2%	-	-	-	-
Commercial	1 604	3.7%	1 676	3.9%	1 534	3.5%	38 413	88.9%	43 227	10.6%	-	-	-	-
Households	4 544	1.3%	4 980	1.5%	4 838	1.4%	326 446	95.8%	340 808	83.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 650**	**1.6%**	**7 153**	**1.7%**	**6 838**	**1.7%**	**388 772**	**95.0%**	**409 414**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	23 866	7.0%	-	-	15 720	4.6%	301 651	88.4%	341 237	84.3%
Bulk Water	646	45.1%	-	-	-	-	787	54.9%	1 433	.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 533	3.5%	1 533	3.5%	1 585	3.7%	38 611	89.3%	43 261	10.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 444	38.8%	683	4.9%	1 908	13.6%	5 998	42.7%	14 033	3.5%
Auditor-General	483	27.2%	255	14.4%	15	.9%	1 019	57.5%	1 772	.4%
Other	103	3.1%	100	3.0%	94	2.9%	2 990	91.0%	3 287	.8%
Total	**32 075**	**7.9%**	**2 570**	**.6%**	**19 322**	**4.8%**	**351 057**	**86.7%**	**405 024**	**100.0%**

Contact Details

Municipal Manager	Mr Dion Mere	053 948 9413
Financial Manager	Mrs Stonea Pelele (Acting)	053 948 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 269 382**	**375 648**	**29.6%**	**375 648**	**29.6%**	**199 789**	**16.4%**	**88.0%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	187 285	43 850	23.4%	43 850	23.4%	40 555	23.0%	8.1%
Service charges - Waste Water Management	55 354	13 319	24.1%	13 319	24.1%	12 997	24.9%	2.5%
Service charges - Waste Management	49 375	12 340	25.0%	12 340	25.0%	11 242	24.1%	9.8%
Sale of Goods and Rendering of Services	8 388	910	10.8%	910	10.8%	863	10.4%	5.5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	84 096	24 714	29.4%	24 714	29.4%	18 104	22.1%	36.5%
Interest earned from Current and Non Current Assets	4 202	2 383	56.7%	2 383	56.7%	526	12.8%	352.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	666	-	-	-	-	-	-	-
Rental from Fixed Assets	12 992	2 293	17.6%	2 293	17.6%	331	2.5%	592.0%
Licence and permits	2 244	868	38.7%	868	38.7%	5	.1%	19 088.0%
Operational Revenue	33 932	625	1.8%	625	1.8%	7 409	83.0%	(91.6%)
Non-Exchange Revenue								
Property rates	421 904	106 202	25.2%	106 202	25.2%	92 690	22.6%	14.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 337	32	1.4%	32	1.4%	35	1.5%	(7.3%)
Licences or permits	127	267	209.9%	267	209.9%	-	-	(100.0%)
Transfer and subsidies - Operational	345 531	149 100	43.2%	149 100	43.2%	-	-	(100.0%)
Interest	60 949	18 745	30.8%	18 745	30.8%	15 032	25.4%	24.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 179 095**	**178 257**	**15.1%**	**178 257**	**15.1%**	**167 169**	**15.1%**	**6.6%**
Employee related costs	441 254	107 098	24.3%	107 098	24.3%	100 351	25.8%	6.7%
Remuneration of councillors	31 284	7 391	23.6%	7 391	23.6%	7 840	30.8%	(5.7%)
Bulk purchases - electricity	30 000	4 728	15.8%	4 728	15.8%	5 603	14.0%	(15.6%)
Inventory consumed	124 143	6 961	5.6%	6 961	5.6%	9 663	7.2%	(28.0%)
Debt impairment	232 164	-	-	-	-	-	-	-
Depreciation and amortisation	60 311	-	-	-	-	-	-	-
Interest	1 914	44	2.3%	44	2.3%	5	.2%	880.7%
Contracted services	173 206	39 125	22.6%	39 125	22.6%	29 591	19.5%	32.2%
Transfers and subsidies	4 200	1 899	45.2%	1 899	45.2%	754	-	152.0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	80 619	11 010	13.7%	11 010	13.7%	13 363	16.8%	(17.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**90 288**	**197 391**		**197 391**		**32 620**		
Transfers and subsidies - capital (monetary allocations)	65 687	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**155 974**	**197 391**		**197 391**		**32 620**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**155 974**	**197 391**		**197 391**		**32 620**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**155 974**	**197 391**		**197 391**		**32 620**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**155 974**	**197 391**		**197 391**		**32 620**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**109 599**	**22 224**	**20.3%**	**22 224**	**20.3%**	**32 250**	**29.4%**	**(31.1%)**
National Government	65 687	21 530	32.8%	21 530	32.8%	29 849	41.4%	(27.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	7 050	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen		-	-	-	-	-	-	-
Transfers recognised - capital	**72 737**	**21 530**	**29.6%**	**21 530**	**29.6%**	**29 849**	**41.4%**	**(27.9%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	36 863	694	1.9%	694	1.9%	2 401	6.4%	(71.1%)
Capital Expenditure Functional	**109 599**	**22 224**	**20.3%**	**22 224**	**20.3%**	**32 250**	**29.4%**	**(31.1%)**
Municipal governance and administration	**10 687**	**189**	**1.8%**	**189**	**1.8%**	**58**	**.6%**	**227.2%**
Executive and Council	2 683	30	1.1%	30	1.1%	-	-	(100.0%)
Finance and administration	7 803	159	2.0%	159	2.0%	58	.7%	175.6%
Internal audit	200	-	-	-	-	-	-	-
Community and Public Safety	**26 248**	**-**	**-**	**-**	**-**	**977**	**5.1%**	**(100.0%)**
Community and Social Services	1 960	-	-	-	-	-	-	-
Sport And Recreation	4 188	-	-	-	-	977	23.3%	(100.0%)
Public Safety	12 700	-	-	-	-	-	-	-
Housing	350	-	-	-	-	-	-	-
Health	7 050	-	-	-	-	-	-	-
Economic and Environmental Services	**65 666**	**21 530**	**32.8%**	**21 530**	**32.8%**	**31 214**	**41.4%**	**(31.0%)**
Planning and Development	65 586	21 530	32.8%	21 530	32.8%	31 214	41.4%	(31.0%)
Road Transport	80	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**6 778**	**505**	**7.4%**	**505**	**7.4%**	**-**	**-**	**(100.0%)**
Energy sources	4 558	505	11.1%	505	11.1%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	2 220	-	-	-	-	-	-	-
Other	**220**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 330 227**	**473 124**	**35.6%**	**473 124**	**35.6%**	**292 187**	**28.1%**	**61.9%**
Property rates	**419 830**	**119 403**	**28.4%**	**119 403**	**28.4%**	**105 324**	**216.2%**	**13.4%**
Service charges	408 637	43 468	10.6%	43 468	10.6%	43 500	10.3%	(.1%)
Other revenue	**87 417**	**95 239**	**108.9%**	**95 239**	**108.9%**	**98 049**	**56.0%**	**(2.9%)**
Transfers and Subsidies - Operational	345 531	165 994	48.0%	165 994	48.0%	4 162	1.3%	3 887.9%
Transfers and Subsidies - Capital	65 687	46 856	71.3%	46 856	71.3%	40 663	56.3%	15.2%
Interest	3 126	2 163	69.2%	2 163	69.2%	489	11.9%	342.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(889 315)**	**16 196**	**(1.8%)**	**16 196**	**(1.8%)**	**(248)**	**-**	**(6 639.1%)**
Suppliers and employees	(883 201)	16 196	(1.8%)	16 196	(1.8%)	(248)	-	(6 639.1%)
Finance charges	(1 914)	-	-	-	-	-	-	-
Transfers and grants	(4 200)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**440 913**	**489 320**	**111.0%**	**489 320**	**111.0%**	**291 939**	**93.6%**	**67.6%**
Cash Flow from Investing Activities								
Receipts	**(77 492)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	(77 492)	-	-	-	-	-	-	-
Payments	**(109 599)**	**(25 425)**	**23.2%**	**(25 425)**	**23.2%**	**(41 037)**	**37.4%**	**(38.0%)**
Capital assets	(109 599)	(25 425)	23.2%	(25 425)	23.2%	(41 037)	37.4%	(38.0%)
Net Cash from/(used) Investing Activities	**(187 091)**	**(25 425)**	**13.6%**	**(25 425)**	**13.6%**	**(41 037)**	**37.4%**	**(38.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(16)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(16)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(16)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**253 821**	**463 896**	**182.8%**	**463 896**	**182.8%**	**250 886**	**124.1%**	**84.9%**
Cash/cash equivalents at the year begin:	22 133	202 058	912.9%	202 058	912.9%	25 849	63.1%	681.7%
Cash/cash equivalents at the year end:	**275 954**	**658 897**	**238.8%**	**658 897**	**238.8%**	**273 019**	**112.3%**	**141.3%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms ADV Dineo Mongwaketsi	018 389 0212
Financial Manager	Mr Reuben Attie Morris	018 389 0260

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**646 138**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Exchange Revenue								
Service charges - Electricity	224 795	-	-	-	-	-	-	-
Service charges - Water	73 102	-	-	-	-	-	-	-
Service charges - Waste Water Management	46 575	-	-	-	-	-	-	-
Service charges - Waste Management	24 206	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-
Agency services	3 420	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	500	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	509	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	-	-	-	-	-	-	-
Licence and permits	9 280	-	-	-	-	-	-	-
Operational Revenue	222	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	80 765	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 356	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	178 308	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**505 170**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Employee related costs	217 960	-	-	-	-	-	-	-
Remuneration of councillors	18 972	-	-	-	-	-	-	-
Bulk purchases - electricity	200 000	-	-	-	-	-	-	-
Inventory consumed	10 000	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 739	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	35 599	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	(20 100)	-	-	-	-	-	-	-
Operational costs	10 000	-	-	-	-	-	-	-
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**140 968**	**-**		**-**		**-**		
Transfers and subsidies - capital (monetary allocations)	43 133	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**184 101**	**-**		**-**		**-**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**184 101**	**-**		**-**		**-**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**184 101**	**-**		**-**		**-**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**184 101**	**-**		**-**		**-**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**129 399**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	97 053	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**97 053**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	32 346	-	-	-	-	-	-	-
Capital Expenditure Functional	**129 399**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**90 903**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	58 557	-	-	-	-	-	-	-
Road Transport	32 346	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**38 496**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	38 496	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**264 290**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	42 849	-	-	-	-	-	-	-
Other revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	178 308	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	43 133	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(519 003)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(519 003)	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(254 713)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(148 809)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(148 809)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(148 809)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(403 522)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(403 522)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Tshidi Dube	018 633 3800
Financial Manager	Mr Kulani Chauke(Acting)	018 633 3800

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**512 019**	**116 663**	**22.8%**	**116 663**	**22.8%**	**126 880**	**23.4%**	**(8.1%)**
Exchange Revenue								
Service charges - Electricity	95 611	18 448	19.3%	18 448	19.3%	15 100	20.0%	22.2%
Service charges - Water	9 334	2 484	26.6%	2 484	26.6%	2 102	25.0%	18.2%
Service charges - Waste Water Management	828	68	8.2%	68	8.2%	85	14.4%	(20.2%)
Service charges - Waste Management	15 472	3 094	20.0%	3 094	20.0%	3 017	20.6%	2.6%
Sale of Goods and Rendering of Services	(248)	93	(37.7%)	93	(37.7%)	102	.7%	(8.5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	8	228	2 810.6%	228	2 810.6%	29	358.1%	685.3%
Dividends	-	-	-	-	-	214	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12	22	187.2%	22	187.2%	25	509.8%	(11.9%)
Licence and permits	8 000	-	-	-	-	-	-	-
Operational Revenue	30 088	2	-	2	-	7	.1%	(79.5%)
Non-Exchange Revenue								
Property rates	108 935	3 485	3.2%	3 485	3.2%	21 359	11.6%	(83.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 000	209	7.0%	209	7.0%	122	22.9%	71.4%
Licences or permits	2 000	946	47.3%	946	47.3%	672	14.9%	40.8%
Transfer and subsidies - Operational	238 978	87 583	36.6%	87 583	36.6%	84 046	36.4%	4.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**511 466**	**75 887**	**14.8%**	**75 887**	**14.8%**	**86 848**	**18.4%**	**(12.6%)**
Employee related costs	196 930	43 573	22.1%	43 573	22.1%	40 683	22.3%	7.1%
Remuneration of councillors	13 593	4 112	30.3%	4 112	30.3%	4 389	28.2%	(6.3%)
Bulk purchases - electricity	92 401	17 868	19.3%	17 868	19.3%	17 678	31.6%	1.1%
Inventory consumed	43 019	957	2.2%	957	2.2%	571	1.9%	67.7%
Debt impairment	38 181	-	-	-	-	-	-	-
Depreciation and amortisation	45 121	78	.2%	78	.2%	-	-	(100.0%)
Interest	1 000	-	-	-	-	36	2.5%	(100.0%)
Contracted services	35 970	3 680	10.2%	3 680	10.2%	16 374	37.4%	(77.5%)
Transfers and subsidies	100	498	497.8%	498	497.8%	96	6.4%	419.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	45 151	5 121	11.3%	5 121	11.3%	7 022	12.0%	(27.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**553**	**40 777**		**40 777**		**40 032**		
Transfers and subsidies - capital (monetary allocations)	41 682	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 235**	**40 777**		**40 777**		**40 032**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 235**	**40 777**		**40 777**		**40 032**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 235**	**40 777**		**40 777**		**40 032**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 235**	**40 777**		**40 777**		**40 032**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**39 700**	**(2 363)**	**(6.0%)**	**(2 363)**	**(6.0%)**	**7 162**	**14.4%**	**(133.0%)**
National Government	39 700	(2 363)	(6.0%)	(2 363)	(6.0%)	7 158	17.9%	(133.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 700**	**(2 363)**	**(6.0%)**	**(2 363)**	**(6.0%)**	**7 158**	**17.9%**	**(133.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	4	-	(100.0%)
Capital Expenditure Functional	**39 700**	**(1 951)**	**(4.9%)**	**(1 951)**	**(4.9%)**	**9 154**	**18.4%**	**(121.3%)**
Municipal governance and administration	**-**	**407**	**-**	**407**	**-**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	407	-	407	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**4**	**.1%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	4	.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 700**	**(2 363)**	**(6.0%)**	**(2 363)**	**(6.0%)**	**6 572**	**15.2%**	**(136.0%)**
Planning and Development	39 700	(2 363)	(6.0%)	(2 363)	(6.0%)	6 572	16.4%	(136.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**5**	**-**	**5**	**-**	**2 578**	**132.2%**	**(99.8%)**
Energy sources	-	-	-	-	-	586	-	(100.0%)
Water Management	-	-	-	-	-	1 992	-	(100.0%)
Waste Water Management	-	5	-	5	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**363 390**	**(3 665)**	**(1.0%)**	**(3 665)**	**(1.0%)**	**-**	**-**	**(100.0%)**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	69 697	-	-	-	-	-	-	-
Other revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	250 580	(3 665)	(1.5%)	(3 665)	(1.5%)	-	-	(100.0%)
Transfers and Subsidies - Capital	43 112	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(344 669)**	**(43 926)**	**12.7%**	**(43 926)**	**12.7%**	**(27 484)**	**(7.9%)**	**59.8%**
Suppliers and employees	(343 669)	(43 926)	12.8%	(43 926)	12.8%	(27 484)	(7.9%)	59.8%
Finance charges	(1 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**18 721**	**(47 591)**	**(254.2%)**	**(47 591)**	**(254.2%)**	**(27 484)**	**(3.1%)**	**73.2%**
Cash Flow from Investing Activities								
Receipts	**(9 627)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 890)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(6 737)	-	-	-	-	-	-	-
Payments	**(37 700)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(37 700)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(47 327)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**25**	**-**	**25**	**-**	**41**	**-**	**(40.3%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	25	-	25	-	41	-	(40.3%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**25**	**-**	**25**	**-**	**41**	**-**	**(40.3%)**
Net Increase/(Decrease) in cash held	**(28 606)**	**(47 566)**	**166.3%**	**(47 566)**	**166.3%**	**(27 442)**	**(3.3%)**	**73.3%**
Cash/cash equivalents at the year begin:	16 725	146	.9%	146	.9%	44 655	-	(99.7%)
Cash/cash equivalents at the year end:	**(11 882)**	**(46 795)**	**393.8%**	**(46 795)**	**393.8%**	**(12 474)**	**(1.5%)**	**275.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 901	.9%	-	-	927	.4%	208 505	98.7%	211 333	65.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 629	1.4%	280	.1%	3 526	.8%	450 861	97.7%	461 295	141.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(3 843)	4.0%	(6 035)	6.3%	7 711	(8.0%)	(94 349)	97.8%	(96 515)	(29.7%)	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	668	1.8%	-	-	335	.9%	35 130	97.2%	36 134	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 942	1.9%	-	-	941	.9%	97 485	97.1%	100 367	30.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(387 504)	100.0%	(387 504)	(119.2%)	-	-	-	-
Total By Income Source	**7 297**	**2.2%**	**(5 755)**	**(1.8%)**	**13 441**	**4.1%**	**310 128**	**95.4%**	**325 111**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(1 706)	(1.8%)	(508)	(.5%)	1 799	1.9%	95 680	100.4%	95 264	29.3%	-	-	-	-
Commercial	4 406	(1.9%)	(3 367)	1.5%	(3 653)	1.6%	(229 029)	98.9%	(231 643)	(71.3%)	-	-	-	-
Households	4 597	1.0%	(1 880)	(.4%)	15 295	3.3%	443 477	96.1%	461 490	141.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 297**	**2.2%**	**(5 755)**	**(1.8%)**	**13 441**	**4.1%**	**310 128**	**95.4%**	**325 111**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(1 979)	4.4%	12 410	(27.6%)	(8 057)	17.9%	(47 332)	105.3%	(44 958)	94.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 775)	72.1%	1 469	(59.6%)	(324)	13.2%	(1 834)	74.4%	(2 464)	5.2%
Auditor-General	505	(121.9%)	-	-	-	-	(919)	221.9%	(414)	.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	**(3 249)**	**6.8%**	**13 879**	**(29.0%)**	**(8 381)**	**17.5%**	**(50 084)**	**104.7%**	**(47 835)**	**100.0%**

Contact Details

Municipal Manager	Mr L.I Mokgatlhe	018 642 1081
Financial Manager	Mr B.K.S Noke	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 067 841**	**449 206**	**42.1%**	**449 206**	**42.1%**	**389 615**	**39.7%**	**15.3%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	1	1.7%	(100.0%)
Service charges - Waste Water Management	70	20	28.4%	20	28.4%	2	2.0%	1 031.5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	500	19	3.9%	19	3.9%	260	50.0%	(92.5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	150	9 514	6 342.4%	9 514	6 342.4%	9 314	-	2.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	290	124	42.7%	124	42.7%	93	40.4%	33.1%
Licence and permits	90	22	24.7%	22	24.7%	30	59.9%	(25.7%)
Operational Revenue	-	18	-	18	-	8	1.6%	123.0%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 066 741	439 489	41.2%	439 489	41.2%	379 908	38.8%	15.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**892 368**	**251 614**	**28.2%**	**251 614**	**28.2%**	**235 711**	**19.7%**	**6.7%**
Employee related costs	458 452	96 426	21.0%	96 426	21.0%	90 439	21.1%	6.6%
Remuneration of councillors	15 049	3 330	22.1%	3 330	22.1%	3 727	36.0%	(10.6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	(240 600)	16	-	16	-	22 064	10.4%	(99.9%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	217 000	-	-	-	-	-	-	-
Interest	-	30	-	30	-	-	-	(100.0%)
Contracted services	311 709	129 820	41.6%	129 820	41.6%	107 129	82.0%	21.2%
Transfers and subsidies	30 000	7 680	25.6%	7 680	25.6%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	100 758	14 434	14.3%	14 434	14.3%	12 959	10.9%	11.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(122)	-	(122)	-	(606)	-	(79.9%)
Surplus/(Deficit)	**175 472**	**197 592**		**197 592**		**153 904**		
Transfers and subsidies - capital (monetary allocations)	355 703	9 847	2.8%	9 847	2.8%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**531 176**	**207 439**		**207 439**		**153 904**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**531 176**	**207 439**		**207 439**		**153 904**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**531 176**	**207 439**		**207 439**		**153 904**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**531 176**	**207 439**		**207 439**		**153 904**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**391 344**	**6 540**	**1.7%**	**6 540**	**1.7%**	**12 294**	**3.3%**	**(46.8%)**
National Government	350 107	6 540	1.9%	6 540	1.9%	9 387	2.8%	(30.3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**350 107**	**6 540**	**1.9%**	**6 540**	**1.9%**	**9 387**	**2.8%**	**(30.3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	41 237	-	-	-	-	2 907	7.1%	(100.0%)
Capital Expenditure Functional	**391 344**	**6 540**	**1.7%**	**6 540**	**1.7%**	**12 294**	**3.3%**	**(46.8%)**
Municipal governance and administration	**15 500**	**-**	**-**	**-**	**-**	**1 808**	**26.8%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	15 500	-	-	-	-	1 808	27.0%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**19 237**	**-**	**-**	**-**	**-**	**1 099**	**5.7%**	**(100.0%)**
Community and Social Services	19 237	-	-	-	-	1 099	5.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**356 607**	**6 540**	**1.8%**	**6 540**	**1.8%**	**9 387**	**2.7%**	**(30.3%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	296 607	6 130	2.1%	6 130	2.1%	207	.2%	2 864.4%
Waste Water Management	60 000	409	.7%	409	.7%	9 180	3.7%	(95.5%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 423 537**	**(2 546)**	**(.2%)**	**(2 546)**	**(.2%)**	**-**	**-**	**(100.0%)**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**1 093**	**(53)**	**(4.8%)**	**(53)**	**(4.8%)**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	1 066 741	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	355 703	-	-	-	-	-	-	-
Interest	-	(2 493)	-	(2 493)	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 214 650)**	**(237)**	**-**	**(237)**	**-**	**-**	**-**	**(100.0%)**
Suppliers and employees	(1 184 650)	(237)	-	(237)	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(30 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**208 887**	**(2 783)**	**(1.3%)**	**(2 783)**	**(1.3%)**	**-**	**-**	**(100.0%)**
Cash Flow from Investing Activities								
Receipts	**346**	**(355)**	**(102.3%)**	**(355)**	**(102.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	346	(355)	(102.3%)	(355)	(102.3%)	-	-	(100.0%)
Payments	**(450 045)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(450 045)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(449 699)**	**(355)**	**.1%**	**(355)**	**.1%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(240 812)**	**(3 137)**	**1.3%**	**(3 137)**	**1.3%**	**-**	**-**	**(100.0%)**
Cash/cash equivalents at the year begin:	454 326	416 981	91.8%	416 981	91.8%	457 212	142.9%	(8.8%)
Cash/cash equivalents at the year end:	**213 513**	**362 809**	**169.9%**	**362 809**	**169.9%**	**227 239**	**10.1%**	**59.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	146	100.0%	146	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**146**	**100.0%**	**146**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	146	100.0%	146	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**146**	**100.0%**	**146**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 346	26.8%	20 552	20.2%	-	-	54 030	53.0%	101 928	78.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 770	13.7%	22 539	82.0%	-	-	1 191	4.3%	27 501	21.2%
Total	**31 116**	**24.0%**	**43 092**	**33.3%**	**-**	**-**	**55 221**	**42.7%**	**129 429**	**100.0%**

Contact Details

Municipal Manager	Mr Olehile Allan Losaba	018 381 9404
Financial Manager	Ms K Moroane	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**412 625**	**40 625**	**9.8%**	**40 625**	**9.8%**	**(622 494)**	**(135.4%)**	**(106.5%)**
Exchange Revenue								
Service charges - Electricity	158 121	8 940	5.7%	8 940	5.7%	(696 608)	(371.9%)	(101.3%)
Service charges - Water	29 260	651	2.2%	651	2.2%	7 436	23.3%	(91.2%)
Service charges - Waste Water Management	20 193	605	3.0%	605	3.0%	7 041	25.4%	(91.4%)
Service charges - Waste Management	16 516	547	3.3%	547	3.3%	6 420	25.3%	(91.5%)
Sale of Goods and Rendering of Services	1 308	309	23.6%	309	23.6%	386	24.1%	(20.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	32 247	384	1.2%	384	1.2%	6 372	20.1%	(94.0%)
Interest earned from Current and Non Current Assets	1 264	26	2.0%	26	2.0%	175	29.2%	(85.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 996	190	9.5%	190	9.5%	447	25.6%	(57.6%)
Licence and permits	21	-	-	-	-	-	-	-
Operational Revenue	1 324	142	10.7%	142	10.7%	359	28.5%	(60.5%)
Non-Exchange Revenue								
Property rates	59 154	193	.3%	193	.3%	18 829	27.8%	(99.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 828	34	.4%	34	.4%	135	1.6%	(75.2%)
Licences or permits	1 288	-	-	-	-	-	-	-
Transfer and subsidies - Operational	72 438	28 522	39.4%	28 522	39.4%	24 661	36.6%	15.7%
Interest	8 667	83	1.0%	83	1.0%	1 852	31.4%	(95.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**570 434**	**32 265**	**5.7%**	**32 265**	**5.7%**	**119 545**	**22.8%**	**(73.0%)**
Employee related costs	216 476	27 265	12.6%	27 265	12.6%	59 934	25.1%	(54.5%)
Remuneration of councillors	8 450	143	1.7%	143	1.7%	424	5.3%	(66.4%)
Bulk purchases - electricity	117 474	-	-	-	-	29 732	27.8%	(100.0%)
Inventory consumed	5 160	135	2.6%	135	2.6%	1 994	19.6%	(93.2%)
Debt impairment	99 312	-	-	-	-	-	-	-
Depreciation and amortisation	43 709	-	-	-	-	-	-	-
Interest	34 000	-	-	-	-	7 065	47.1%	(100.0%)
Contracted services	22 242	4 125	18.5%	4 125	18.5%	14 966	48.2%	(72.4%)
Transfers and subsidies	-	-	-	-	-	24	7.6%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	23 612	598	2.5%	598	2.5%	5 406	19.1%	(88.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(157 809)**	**8 360**		**8 360**		**(742 039)**		
Transfers and subsidies - capital (monetary allocations)	24 108	6 942	28.8%	6 942	28.8%	8 798	34.8%	(21.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(133 701)**	**15 302**		**15 302**		**(733 241)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(133 701)**	**15 302**		**15 302**		**(733 241)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(133 701)**	**15 302**		**15 302**		**(733 241)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(133 701)**	**15 302**		**15 302**		**(733 241)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**27 506**	**4 158**	**15.1%**	**4 158**	**15.1%**	**17 936**	**37.0%**	**(76.8%)**
National Government	25 506	4 158	16.3%	4 158	16.3%	15 399	50.0%	(73.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 506**	**4 158**	**16.3%**	**4 158**	**16.3%**	**15 399**	**50.0%**	**(73.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 000	-	-	-	-	2 537	14.4%	(100.0%)
Capital Expenditure Functional	**27 506**	**4 158**	**15.1%**	**4 158**	**15.1%**	**17 936**	**37.0%**	**(76.8%)**
Municipal governance and administration	**2 000**	**-**	**-**	**-**	**-**	**2 531**	**29.9%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 000	-	-	-	-	2 531	34.1%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 881**	**4 158**	**19.9%**	**4 158**	**19.9%**	**14 988**	**52.3%**	**(72.3%)**
Planning and Development	20 396	4 158	20.4%	4 158	20.4%	12 382	67.9%	(66.4%)
Road Transport	485	-	-	-	-	2 606	25.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**4 625**	**-**	**-**	**-**	**-**	**417**	**3.7%**	**(100.0%)**
Energy sources	4 625	-	-	-	-	417	5.0%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**337 404**	**42 839**	**12.7%**	**42 839**	**12.7%**	**63 570**	**15.1%**	**(32.6%)**
Property rates	**47 323**	**4 870**	**10.3%**	**4 870**	**10.3%**	**4 559**	**6.8%**	**6.8%**
Service charges	179 272	8 925	5.0%	8 925	5.0%	16 987	6.9%	(47.5%)
Other revenue	**12 999**	**521**	**4.0%**	**521**	**4.0%**	**877**	**6.2%**	**(40.6%)**
Transfers and Subsidies - Operational	72 438	28 522	39.4%	28 522	39.4%	27 815	41.3%	2.5%
Transfers and Subsidies - Capital	24 108	-	-	-	-	13 331	52.7%	(100.0%)
Interest	1 264	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(445 143)**	**(1 544)**	**.3%**	**(1 544)**	**.3%**	**(38)**	**3.8%**	**3 921.7%**
Suppliers and employees	(411 143)	(1 544)	.4%	(1 544)	.4%	(38)	3.8%	3 921.7%
Finance charges	(34 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(107 739)**	**41 294**	**(38.3%)**	**41 294**	**(38.3%)**	**63 531**	**15.1%**	**(35.0%)**
Cash Flow from Investing Activities								
Receipts	**57 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	57 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(27 506)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(27 506)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**29 494**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(78 245)**	**41 294**	**(52.8%)**	**41 294**	**(52.8%)**	**63 531**	**17.1%**	**(35.0%)**
Cash/cash equivalents at the year begin:	(1 804)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(80 049)**	**41 294**	**(51.6%)**	**41 294**	**(51.6%)**	**63 531**	**16.0%**	**(35.0%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Segapo T Modisenyane	053 928 2202
Financial Manager	Mr Maruping Kagisho	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**222 867**	**35 977**	**16.1%**	**35 977**	**16.1%**	**54 578**	**27.6%**	**(34.1%)**
Exchange Revenue								
Service charges - Electricity	37 279	10 346	27.8%	10 346	27.8%	6 837	14.4%	51.3%
Service charges - Water	7 534	1 903	25.3%	1 903	25.3%	1 488	13.8%	27.9%
Service charges - Waste Water Management	13 548	4 011	29.6%	4 011	29.6%	5 687	29.7%	(29.5%)
Service charges - Waste Management	10 059	3 081	30.6%	3 081	30.6%	1 886	14.5%	63.4%
Sale of Goods and Rendering of Services	933	202	21.6%	202	21.6%	144	16.1%	39.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 026	5 613	46.7%	5 613	46.7%	1 846	19.9%	204.0%
Interest earned from Current and Non Current Assets	188	93	49.2%	93	49.2%	38	1 246.4%	140.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	720	182	25.3%	182	25.3%	113	19.7%	60.3%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	42 120	216	.5%	216	.5%	117	6.4%	84.6%
Non-Exchange Revenue								
Property rates	18 321	9 037	49.3%	9 037	49.3%	8 520	44.7%	6.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 895	53	2.8%	53	2.8%	8	3.2%	554.0%
Licences or permits	630	90	14.2%	90	14.2%	127	5.8%	(29.5%)
Transfer and subsidies - Operational	77 613	1 151	1.5%	1 151	1.5%	27 765	38.1%	(95.9%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**233 378**	**64 988**	**27.8%**	**64 988**	**27.8%**	**36 501**	**22.4%**	**78.0%**
Employee related costs	84 078	24 305	28.9%	24 305	28.9%	13 191	19.5%	84.3%
Remuneration of councillors	6 845	1 618	23.6%	1 618	23.6%	1 089	18.0%	48.6%
Bulk purchases - electricity	31 977	17 998	56.3%	17 998	56.3%	11 482	42.8%	56.7%
Inventory consumed	2 005	2 369	118.1%	2 369	118.1%	128	5.9%	1 756.5%
Debt impairment	18 018	-	-	-	-	-	-	-
Depreciation and amortisation	21 060	-	-	-	-	-	-	-
Interest	6 859	6 256	91.2%	6 256	91.2%	2 056	66.2%	204.2%
Contracted services	32 868	8 933	27.2%	8 933	27.2%	6 571	25.1%	35.9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	14 465	-	-	-	-	-	-	-
Operational costs	15 203	3 509	23.1%	3 509	23.1%	1 983	26.3%	76.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(10 511)**	**(29 011)**		**(29 011)**		**18 077**		
Transfers and subsidies - capital (monetary allocations)	19 531	2 573	13.2%	2 573	13.2%	2 127	9.1%	21.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 020**	**(26 438)**		**(26 438)**		**20 204**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**9 020**	**(26 438)**		**(26 438)**		**20 204**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 020**	**(26 438)**		**(26 438)**		**20 204**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 020**	**(26 438)**		**(26 438)**		**20 204**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**23 531**	**3 949**	**16.8%**	**3 949**	**16.8%**	**2 787**	**11.8%**	**41.7%**
National Government	19 531	2 864	14.7%	2 864	14.7%	2 787	11.9%	2.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19 531**	**2 864**	**14.7%**	**2 864**	**14.7%**	**2 787**	**11.9%**	**2.8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 000	1 085	27.1%	1 085	27.1%	-	-	(100.0%)
Capital Expenditure Functional	**23 531**	**3 949**	**16.8%**	**3 949**	**16.8%**	**3 033**	**12.9%**	**30.2%**
Municipal governance and administration	**4 000**	**1 085**	**27.1%**	**1 085**	**27.1%**	**247**	**163.6%**	**339.9%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 000	1 085	27.1%	1 085	27.1%	247	163.6%	339.9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 115**	**2 864**	**21.8%**	**2 864**	**21.8%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	13 115	2 864	21.8%	2 864	21.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**6 416**	**-**	**-**	**-**	**-**	**2 787**	**29.7%**	**(100.0%)**
Energy sources	6 416	-	-	-	-	1 739	18.6%	(100.0%)
Water Management	-	-	-	-	-	1 047	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**169 660**	**16 713**	**9.9%**	**16 713**	**9.9%**	**38 872**	**13.3%**	**(57.0%)**
Property rates	**13 741**	**1 367**	**10.0%**	**1 367**	**10.0%**	**1 074**	**.5%**	**27.3%**
Service charges	53 788	13 889	25.8%	13 889	25.8%	9 444	22.2%	47.1%
Other revenue	**3 705**	**1 296**	**35.0%**	**1 296**	**35.0%**	**206**	**37.8%**	**529.2%**
Transfers and Subsidies - Operational	78 707	160	.2%	160	.2%	26 148	1 683.7%	(99.4%)
Transfers and Subsidies - Capital	19 531	-	-	-	-	2 000	8.5%	(100.0%)
Interest	188	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(201 556)**	**(14 362)**	**7.1%**	**(14 362)**	**7.1%**	**(6 595)**	**4.0%**	**117.8%**
Suppliers and employees	(194 697)	(14 362)	7.4%	(14 362)	7.4%	(6 595)	4.1%	117.8%
Finance charges	(6 859)	(0)	-	(0)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(31 896)**	**2 351**	**(7.4%)**	**2 351**	**(7.4%)**	**32 277**	**25.8%**	**(92.7%)**
Cash Flow from Investing Activities								
Receipts	**42 120**	**216**	**.5%**	**216**	**.5%**	**117**	**-**	**84.6%**
Proceeds on disposal of PPE	42 120	216	.5%	216	.5%	117	-	84.6%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(5 600)**	**(5 252)**	**93.8%**	**(5 252)**	**93.8%**	**(6 306)**	**-**	**(16.7%)**
Capital assets	(5 600)	(5 252)	93.8%	(5 252)	93.8%	(6 306)	-	(16.7%)
Net Cash from/(used) Investing Activities	**36 520**	**(5 036)**	**(13.8%)**	**(5 036)**	**(13.8%)**	**(6 189)**	**-**	**(18.6%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(0)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(0)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(0)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**4 624**	**(2 685)**	**(58.1%)**	**(2 685)**	**(58.1%)**	**26 087**	**20.9%**	**(110.3%)**
Cash/cash equivalents at the year begin:	43 649	(722)	(1.7%)	(722)	(1.7%)	(759)	37.0%	(4.9%)
Cash/cash equivalents at the year end:	**48 273**	**(20 861)**	**(43.2%)**	**(20 861)**	**(43.2%)**	**25 336**	**20.6%**	**(182.3%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	833	1.3%	781	1.2%	756	1.1%	63 715	96.4%	66 084	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 813	8.1%	1 389	4.0%	1 133	3.3%	29 303	84.6%	34 638	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	523	1.1%	2 451	5.3%	5 561	12.1%	37 537	81.5%	46 073	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 500	1.6%	1 442	1.6%	1 394	1.5%	88 122	95.3%	92 458	22.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 168	1.8%	1 131	1.7%	1 117	1.7%	63 229	94.9%	66 645	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 569	100.0%	1 569	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 915	1.8%	1 856	1.7%	1 831	1.7%	101 410	94.8%	107 012	25.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30	4.4%	14	2.1%	3	.5%	643	93.0%	692	.2%	-	-	-	-
Total By Income Source	**8 783**	**2.1%**	**9 064**	**2.2%**	**11 795**	**2.8%**	**385 528**	**92.9%**	**415 170**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 264	2.9%	2 781	6.3%	5 872	13.3%	34 207	77.5%	44 125	10.6%	-	-	-	-
Commercial	1 442	8.3%	596	3.4%	457	2.6%	14 964	85.7%	17 459	4.2%	-	-	-	-
Households	6 077	1.7%	5 687	1.6%	5 466	1.5%	336 357	95.1%	353 587	85.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 783**	**2.1%**	**9 064**	**2.2%**	**11 795**	**2.8%**	**385 528**	**92.9%**	**415 170**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 196	25.1%	7 710	37.3%	7 792	37.6%	-	-	20 698	6.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 922	2.2%	7 979	2.5%	6 617	2.1%	294 047	93.2%	315 565	93.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**12 118**	**3.6%**	**15 690**	**4.7%**	**14 409**	**4.3%**	**294 047**	**87.4%**	**336 263**	**100.0%**

Contact Details

Municipal Manager	Mr Rantsho Gincane	053 963 1331
Financial Manager	Mr Sello Mokwepa (Acting)	053 963 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**330 883**	**7 664**	**2.3%**	**7 664**	**2.3%**	**122 994**	**38.6%**	**(93.8%)**
Exchange Revenue								
Service charges - Electricity	6 055	702	11.6%	702	11.6%	984	19.2%	(28.7%)
Service charges - Water	1 148	121	10.6%	121	10.6%	365	33.5%	(66.7%)
Service charges - Waste Water Management	3 259	525	16.1%	525	16.1%	775	25.0%	(32.3%)
Service charges - Waste Management	4 369	785	18.0%	785	18.0%	1 130	27.2%	(30.5%)
Sale of Goods and Rendering of Services	906	180	19.9%	180	19.9%	174	20.2%	3.4%
Agency services	250	-	-	-	-	40	6.1%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 761	494	17.9%	494	17.9%	677	24.3%	(27.1%)
Interest earned from Current and Non Current Assets	10 000	2 015	20.1%	2 015	20.1%	1 661	11.6%	21.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	350	70	20.0%	70	20.0%	61	8.7%	14.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	205	13	6.3%	13	6.3%	741	741.5%	(98.2%)
Non-Exchange Revenue								
Property rates	44 172	1 416	3.2%	1 416	3.2%	24 943	58.7%	(94.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	254 670	1 097	.4%	1 097	.4%	91 287	37.9%	(98.8%)
Interest	2 738	247	9.0%	247	9.0%	155	6.0%	59.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**360 261**	**63 824**	**17.7%**	**63 824**	**17.7%**	**78 710**	**22.8%**	**(18.9%)**
Employee related costs	134 368	20 728	15.4%	20 728	15.4%	30 471	24.3%	(32.0%)
Remuneration of councillors	23 279	4 211	18.1%	4 211	18.1%	5 717	26.3%	(26.3%)
Bulk purchases - electricity	5 500	683	12.4%	683	12.4%	1 103	22.1%	(38.1%)
Inventory consumed	7 985	3 068	38.4%	3 068	38.4%	1 638	22.4%	87.4%
Debt impairment	5 500	-	-	-	-	-	-	-
Depreciation and amortisation	36 500	117	.3%	117	.3%	-	-	(100.0%)
Interest	635	13	2.1%	13	2.1%	23	3.8%	(41.0%)
Contracted services	65 916	20 034	30.4%	20 034	30.4%	18 168	28.1%	10.3%
Transfers and subsidies	1 000	6	.6%	6	.6%	5	.7%	20.0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	79 578	14 963	18.8%	14 963	18.8%	21 585	27.5%	(30.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29 378)**	**(56 160)**		**(56 160)**		**44 284**		
Transfers and subsidies - capital (monetary allocations)	53 691	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**24 313**	**(56 160)**		**(56 160)**		**44 284**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**24 313**	**(56 160)**		**(56 160)**		**44 284**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**24 313**	**(56 160)**		**(56 160)**		**44 284**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**24 313**	**(56 160)**		**(56 160)**		**44 284**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**63 856**	**14 568**	**22.8%**	**14 568**	**22.8%**	**7 586**	**11.0%**	**92.0%**
National Government	53 691	10 094	18.8%	10 094	18.8%	6 032	11.7%	67.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	45	-	-	-	-	-	-	-
Transfers recognised - capital	**53 736**	**10 094**	**18.8%**	**10 094**	**18.8%**	**6 032**	**11.7%**	**67.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 120	4 474	44.2%	4 474	44.2%	1 554	8.9%	187.8%
Capital Expenditure Functional	**63 856**	**14 568**	**22.8%**	**14 568**	**22.8%**	**7 586**	**11.0%**	**92.0%**
Municipal governance and administration	**6 750**	**298**	**4.4%**	**298**	**4.4%**	**624**	**7.7%**	**(52.3%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 750	298	4.4%	298	4.4%	624	8.0%	(52.3%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 057**	**2 754**	**27.4%**	**2 754**	**27.4%**	**4 424**	**30.9%**	**(37.7%)**
Community and Social Services	165	-	-	-	-	-	-	-
Sport And Recreation	9 892	2 754	27.8%	2 754	27.8%	4 424	31.2%	(37.7%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**40 049**	**11 429**	**28.5%**	**11 429**	**28.5%**	**2 538**	**5.5%**	**350.3%**
Planning and Development	2 136	1 219	57.1%	1 219	57.1%	267	5.0%	355.9%
Road Transport	37 913	10 210	26.9%	10 210	26.9%	2 271	5.5%	349.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**7 000**	**88**	**1.3%**	**88**	**1.3%**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	7 000	88	1.3%	88	1.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**389 621**	**39 378**	**10.1%**	**39 378**	**10.1%**	**128 512**	**37.8%**	**(69.4%)**
Property rates	**56 323**	**1 814**	**3.2%**	**1 814**	**3.2%**	**19 162**	**53.2%**	**(90.5%)**
Service charges	13 226	1 479	11.2%	1 479	11.2%	1 823	19.2%	(18.9%)
Other revenue	**1 711**	**858**	**50.1%**	**858**	**50.1%**	**2 157**	**93.2%**	**(60.2%)**
Transfers and Subsidies - Operational	254 670	22 745	8.9%	22 745	8.9%	94 977	39.5%	(76.1%)
Transfers and Subsidies - Capital	53 691	11 670	21.7%	11 670	21.7%	9 000	17.5%	29.7%
Interest	10 000	811	8.1%	811	8.1%	1 392	-	(41.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(317 861)**	**(42 860)**	**13.5%**	**(42 860)**	**13.5%**	**(49 046)**	**16.0%**	**(12.6%)**
Suppliers and employees	(317 226)	(42 860)	13.5%	(42 860)	13.5%	(49 046)	16.0%	(12.6%)
Finance charges	(635)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**71 760**	**(3 483)**	**(4.9%)**	**(3 483)**	**(4.9%)**	**79 466**	**241.2%**	**(104.4%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(63 856)**	**(15 353)**	**24.0%**	**(15 353)**	**24.0%**	**(8 679)**	**12.6%**	**76.9%**
Capital assets	(63 856)	(15 353)	24.0%	(15 353)	24.0%	(8 679)	12.6%	76.9%
Net Cash from/(used) Investing Activities	**(63 856)**	**(15 353)**	**24.0%**	**(15 353)**	**24.0%**	**(8 679)**	**12.6%**	**76.9%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**7 903**	**(18 836)**	**(238.3%)**	**(18 836)**	**(238.3%)**	**70 787**	**(196.7%)**	**(126.6%)**
Cash/cash equivalents at the year begin:	46 225	-	-	-	-	82 393	57.1%	(100.0%)
Cash/cash equivalents at the year end:	**54 129**	**(19 179)**	**(35.4%)**	**(19 179)**	**(35.4%)**	**158 235**	**146.1%**	**(112.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	105	1.9%	42	.8%	50	.9%	5 341	96.4%	5 538	4.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	215	6.8%	160	5.1%	185	5.9%	2 594	82.3%	3 153	2.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	727	1.1%	361	.5%	6 283	9.2%	61 190	89.2%	68 560	52.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	290	2.5%	237	2.0%	213	1.8%	11 078	93.7%	11 817	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	447	3.2%	385	2.8%	357	2.6%	12 664	91.4%	13 854	10.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	379	1.6%	378	1.6%	378	1.6%	22 327	95.2%	23 462	18.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	.5%	2	.1%	2	.1%	3 329	99.4%	3 350	2.6%	-	-	-	-
Total By Income Source	**2 179**	**1.7%**	**1 565**	**1.2%**	**7 468**	**5.8%**	**118 522**	**91.4%**	**129 734**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	511	3.8%	505	3.8%	1 329	9.9%	11 013	82.4%	13 359	10.3%	-	-	-	-
Commercial	657	1.1%	238	.4%	5 234	8.7%	54 376	89.9%	60 505	46.6%	-	-	-	-
Households	1 012	1.8%	822	1.5%	904	1.6%	53 133	95.1%	55 870	43.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 179**	**1.7%**	**1 565**	**1.2%**	**7 468**	**5.8%**	**118 522**	**91.4%**	**129 734**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	7	100.0%	7	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**7**	**100.0%**	**7**	**100.0%**

Contact Details

Municipal Manager	Mr Motlhaletsimang Makuapane	053 994 9400
Financial Manager	Mr Mphiwa Chuene	053 994 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**353 762**	**79 411**	**22.4%**	**79 411**	**22.4%**	**66 557**	**18.8%**	**19.3%**
Exchange Revenue								
Service charges - Electricity	120 847	23 942	19.8%	23 942	19.8%	15 412	13.7%	55.3%
Service charges - Water	17 905	6 071	33.9%	6 071	33.9%	3 123	9.1%	94.4%
Service charges - Waste Water Management	16 217	4 387	27.0%	4 387	27.0%	2 565	16.6%	71.0%
Service charges - Waste Management	12 696	3 571	28.1%	3 571	28.1%	2 015	16.6%	77.2%
Sale of Goods and Rendering of Services	540	311	57.6%	311	57.6%	198	21.2%	56.7%
Agency services	3 314	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	46 293	-	-	-	-	8 655	15.4%	(100.0%)
Interest earned from Current and Non Current Assets	56	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16	6	34.2%	6	34.2%	1	2.1%	538.0%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	98	(0)	(.3%)	(0)	(.3%)	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	37 511	9 298	24.8%	9 298	24.8%	5 943	18.3%	56.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	236	68	28.7%	68	28.7%	48	4.6%	42.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	70 136	31 902	45.5%	31 902	45.5%	23 480	35.9%	35.9%
Interest	27 898	(142)	(.5%)	(142)	(.5%)	5 116	24.2%	(102.8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**351 695**	**56 678**	**16.1%**	**56 678**	**16.1%**	**19 249**	**6.5%**	**194.4%**
Employee related costs	88 450	20 426	23.1%	20 426	23.1%	12 849	15.6%	59.0%
Remuneration of councillors	6 236	1 617	25.9%	1 617	25.9%	932	16.7%	73.5%
Bulk purchases - electricity	64 909	15 394	23.7%	15 394	23.7%	113	.2%	13 476.9%
Inventory consumed	3 352	236	7.0%	236	7.0%	710	11.9%	(66.8%)
Debt impairment	132 340	-	-	-	-	-	-	-
Depreciation and amortisation	23 071	-	-	-	-	-	-	-
Interest	2 097	3 648	174.0%	3 648	174.0%	-	-	(100.0%)
Contracted services	17 960	6 467	36.0%	6 467	36.0%	292	2.0%	2 111.3%
Transfers and subsidies	1 000	330	33.0%	330	33.0%	-	-	(100.0%)
Irrecoverable debts written off	-	4 487	-	4 487	-	743	.9%	503.9%
Operational costs	12 281	4 074	33.2%	4 074	33.2%	3 609	26.1%	12.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 067**	**22 734**		**22 734**		**47 308**		
Transfers and subsidies - capital (monetary allocations)	16 840	14 511	86.2%	14 511	86.2%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**18 907**	**37 245**		**37 245**		**47 308**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**18 907**	**37 245**		**37 245**		**47 308**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**18 907**	**37 245**		**37 245**		**47 308**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**18 907**	**37 245**		**37 245**		**47 308**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**16 298**	**17 844**	**109.5%**	**17 844**	**109.5%**	**120**	**.8%**	**14 813.7%**
National Government	15 998	4 554	28.5%	4 554	28.5%	120	.8%	3 706.3%
Provincial Government	300	12 618	4 206.1%	12 618	4 206.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 298**	**17 173**	**105.4%**	**17 173**	**105.4%**	**120**	**.8%**	**14 252.4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	672	-	672	-	-	-	(100.0%)
Capital Expenditure Functional	**16 298**	**17 844**	**109.5%**	**17 844**	**109.5%**	**120**	**.8%**	**14 813.7%**
Municipal governance and administration	**-**	**672**	**-**	**672**	**-**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	672	-	672	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**5 678**	**365**	**6.4%**	**365**	**6.4%**	**-**	**-**	**(100.0%)**
Community and Social Services	5 678	365	6.4%	365	6.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 620**	**4 189**	**39.4%**	**4 189**	**39.4%**	**53**	**.5%**	**7 864.3%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	10 620	4 189	39.4%	4 189	39.4%	53	.5%	7 864.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**12 618**	**-**	**12 618**	**-**	**67**	**-**	**18 719.4%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	67	-	(100.0%)
Waste Water Management	-	12 618	-	12 618	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**222 883**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	**20 631**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	113 119	-	-	-	-	-	-	-
Other revenue	**2 102**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	70 136	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	16 840	-	-	-	-	-	-	-
Interest	56	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(199 380)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(197 283)	-	-	-	-	-	-	-
Finance charges	(2 097)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**23 503**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Investing Activities								
Receipts	**(17 291)**	**1 441**	**(8.3%)**	**1 441**	**(8.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(17 249)	1 437	(8.3%)	1 437	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	(42)	3	(8.3%)	3	(8.3%)	-	-	(100.0%)
Payments	**(16 298)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(16 298)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(33 589)**	**1 441**	**(4.3%)**	**1 441**	**(4.3%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(10 085)**	**1 441**	**(14.3%)**	**1 441**	**(14.3%)**	**-**	**-**	**(100.0%)**
Cash/cash equivalents at the year begin:	8 338	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(1 747)**	**34 672**	**(1 984.4%)**	**34 672**	**(1 984.4%)**	**-**	**-**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 019	2.4%	(326)	(.2%)	2 042	1.2%	159 022	96.5%	164 758	17.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 664	7.2%	307	.2%	4 428	2.5%	158 636	90.1%	176 036	18.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 044	3.5%	2 424	2.8%	2 301	2.7%	78 595	91.0%	86 363	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 200	2.7%	-	-	1 475	1.3%	111 904	96.0%	116 578	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 598	2.9%	(24)	-	1 201	1.3%	85 572	95.8%	89 346	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	61	100.0%	61	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	302 352	100.0%	302 352	32.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**25 525**	**2.7%**	**2 381**	**.3%**	**11 447**	**1.2%**	**896 141**	**95.8%**	**935 494**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 805	3.6%	1 125	2.2%	1 546	3.1%	45 642	91.1%	50 118	5.4%	-	-	-	-
Commercial	9 306	4.3%	(2 443)	(1.1%)	3 309	1.5%	206 326	95.3%	216 498	23.1%	-	-	-	-
Households	12 379	1.9%	46	-	5 913	.9%	637 273	97.2%	655 611	70.1%	-	-	-	-
Other	2 034	15.3%	3 652	27.5%	679	5.1%	6 900	52.0%	13 266	1.4%	-	-	-	-
Total By Customer Group	**25 525**	**2.7%**	**2 381**	**.3%**	**11 447**	**1.2%**	**896 141**	**95.8%**	**935 494**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	21 181	10.5%	-	-	-	-	180 063	89.5%	201 244	28.5%
Bulk Water	-	-	-	-	-	-	(61)	100.0%	(61)	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(250)	43.6%	(200)	34.9%	(2 000)	348.8%	1 877	(327.2%)	(573)	(.1%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(541)	(7.8%)	(1 065)	(15.4%)	(3 242)	(46.9%)	11 767	170.1%	6 920	1.0%
Auditor-General	1 622	21.4%	-	-	-	-	5 973	78.6%	7 595	1.1%
Other	(1 021)	(.2%)	843	.2%	(23 007)	(4.7%)	513 341	104.7%	490 156	69.5%
Total	**20 992**	**3.0%**	**(422)**	**(.1%)**	**(28 249)**	**(4.0%)**	**712 960**	**101.1%**	**705 280**	**100.0%**

Contact Details

Municipal Manager	K Forane (acting)	053 285 0850
Financial Manager	Mr Thapelo Moseki (acting)	053 285 0850

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**190 705**	**76 296**	**40.0%**	**76 296**	**40.0%**	**25**	**-**	**310 830.4%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	127	23	18.4%	23	18.4%	1	.9%	1 652.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 553	362	14.2%	362	14.2%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	1 250	335	26.8%	335	26.8%	19	1.0%	1 680.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 450	127	8.8%	127	8.8%	4	.4%	2 792.7%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	800	29	3.6%	29	3.6%	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	10 347	10 464	101.1%	10 464	101.1%	-	-	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	160 533	64 956	40.5%	64 956	40.5%	-	-	(100.0%)
Interest	13 644	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**212 089**	**51 513**	**24.3%**	**51 513**	**24.3%**	**6 123**	**3.1%**	**741.2%**
Employee related costs	60 947	13 178	21.6%	13 178	21.6%	3 501	6.7%	276.4%
Remuneration of councillors	13 586	3 298	24.3%	3 298	24.3%	1 026	8.3%	221.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	3 287	-	3 287	-	22	22.2%	14 698.8%
Debt impairment	12 000	-	-	-	-	-	-	-
Depreciation and amortisation	25 459	28	.1%	28	.1%	-	-	(100.0%)
Interest	100	2	1.8%	2	1.8%	-	-	(100.0%)
Contracted services	44 103	15 769	35.8%	15 769	35.8%	284	.7%	5 454.8%
Transfers and subsidies	9 187	426	4.6%	426	4.6%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	46 706	15 526	33.2%	15 526	33.2%	1 290	2.4%	1 103.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(21 384)**	**24 783**		**24 783**		**(6 099)**		
Transfers and subsidies - capital (monetary allocations)	33 543	202	.6%	202	.6%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 159**	**24 985**		**24 985**		**(6 099)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 159**	**24 985**		**24 985**		**(6 099)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 159**	**24 985**		**24 985**		**(6 099)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 159**	**24 985**		**24 985**		**(6 099)**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**41 693**	**56**	**.1%**	**56**	**.1%**	**4 475**	**12.1%**	**(98.8%)**
National Government	33 543	-	-	-	-	4 475	13.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 543**	**-**	**-**	**-**	**-**	**4 475**	**13.9%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 150	56	.7%	56	.7%	-	-	(100.0%)
Capital Expenditure Functional	**41 693**	**760**	**1.8%**	**760**	**1.8%**	**-**	**-**	**(100.0%)**
Municipal governance and administration	**4 650**	**760**	**16.3%**	**760**	**16.3%**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 650	760	16.3%	760	16.3%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 043**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	33 984	-	-	-	-	-	-	-
Road Transport	3 058	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**202 782**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	**5 691**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**1 766**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	160 533	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	33 543	-	-	-	-	-	-	-
Interest	1 250	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(169 751)**	**741**	**(.4%)**	**741**	**(.4%)**	**4 649**	**4.8%**	**(84.1%)**
Suppliers and employees	(169 651)	741	(.4%)	741	(.4%)	4 649	4.8%	(84.1%)
Finance charges	(100)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**33 031**	**741**	**2.2%**	**741**	**2.2%**	**4 649**	**1.6%**	**(84.1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(41 693)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(41 693)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(41 693)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**(1)**	**-**	**(1)**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1)	-	(1)	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(1)**	**-**	**(1)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(8 661)**	**740**	**(8.5%)**	**740**	**(8.5%)**	**4 649**	**1.8%**	**(84.1%)**
Cash/cash equivalents at the year begin:	(94 383)	-	-	-	-	641	8.0%	(100.0%)
Cash/cash equivalents at the year end:	**(103 045)**	**740**	**(.7%)**	**740**	**(.7%)**	**5 290**	**2.0%**	**(86.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 465	38.6%	(4)	-	0	-	16 626	61.4%	27 088	85.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	(26)	(.6%)	4 591	100.6%	4 565	14.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**10 465**	**33.1%**	**(4)**	**-**	**(26)**	**(.1%)**	**21 216**	**67.0%**	**31 652**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 419	1.9%	-	-	-	-	124 400	98.1%	126 819	400.7%	-	-	-	-
Commercial	174	18.6%	-	-	-	-	763	81.4%	937	3.0%	-	-	-	-
Households	173	11.3%	-	-	0	-	1 362	88.7%	1 536	4.9%	-	-	-	-
Other	7 700	(7.9%)	(4)	-	(26)	-	(105 309)	107.9%	(97 640)	(308.5%)	-	-	-	-
Total By Customer Group	**10 465**	**33.1%**	**(4)**	**-**	**(26)**	**(.1%)**	**21 216**	**67.0%**	**31 652**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 690	(45.0%)	(584)	15.6%	(2 153)	57.3%	(2 708)	72.1%	(3 755)	100.0%
Total	**1 690**	**(45.0%)**	**(584)**	**15.6%**	**(2 153)**	**57.3%**	**(2 708)**	**72.1%**	**(3 755)**	**100.0%**

Contact Details

Municipal Manager	Mr Ross Motsimme	053 998 4455
Financial Manager	Mr Rowan Ferris	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**525 039**	**206 793**	**39.4%**	**206 793**	**39.4%**	**181 655**	**39.0%**	**13.8%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	1 807	-	(100.0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	450	74	16.4%	74	16.4%	158	24.5%	(53.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	15 000	5 731	38.2%	5 731	38.2%	4 457	44.6%	28.6%
Dividends	-	-	-	-	-	66	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 475	246	16.7%	246	16.7%	223	16.7%	10.0%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	987	70	7.1%	70	7.1%	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	507 127	200 673	39.6%	200 673	39.6%	174 944	38.5%	14.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**542 043**	**101 704**	**18.8%**	**101 704**	**18.8%**	**72 690**	**15.7%**	**39.9%**
Employee related costs	162 550	51 324	31.6%	51 324	31.6%	36 476	23.9%	40.7%
Remuneration of councillors	11 295	4 397	38.9%	4 397	38.9%	3 838	37.7%	14.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	700	1 741	248.7%	1 741	248.7%	-	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	87 459	-	-	-	-	-	-	-
Interest	560	-	-	-	-	-	-	-
Contracted services	191 909	25 504	13.3%	25 504	13.3%	22 382	15.8%	13.9%
Transfers and subsidies	18 200	6 479	35.6%	6 479	35.6%	1 503	14.2%	330.9%
Irrecoverable debts written off	(345)	-	-	-	-	-	-	-
Operational costs	69 716	12 258	17.6%	12 258	17.6%	8 490	17.0%	44.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17 004)**	**105 089**		**105 089**		**108 966**		
Transfers and subsidies - capital (monetary allocations)	607 777	56 812	9.3%	56 812	9.3%	57 195	8.8%	(.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**590 773**	**161 901**		**161 901**		**166 160**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**590 773**	**161 901**		**161 901**		**166 160**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**590 773**	**161 901**		**161 901**		**166 160**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**590 773**	**161 901**		**161 901**		**166 160**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**45 255**	**14 872**	**32.9%**	**14 872**	**32.9%**	**8 369**	**1.9%**	**77.7%**
National Government	10 000	10 129	101.3%	10 129	101.3%	8 150	1.9%	24.3%
Provincial Government	1 500	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11 500**	**10 129**	**88.1%**	**10 129**	**88.1%**	**8 150**	**1.9%**	**24.3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	33 755	4 743	14.1%	4 743	14.1%	219	3.8%	2 068.6%
Capital Expenditure Functional	**47 555**	**14 872**	**31.3%**	**14 872**	**31.3%**	**8 369**	**1.9%**	**77.7%**
Municipal governance and administration	**8 255**	**631**	**7.6%**	**631**	**7.6%**	**189**	**4.7%**	**232.9%**
Executive and Council	1 170	30	2.5%	30	2.5%	30	4.9%	.1%
Finance and administration	6 980	601	8.6%	601	8.6%	160	5.1%	276.2%
Internal audit	105	-	-	-	-	-	-	-
Community and Public Safety	**28 400**	**4 112**	**14.5%**	**4 112**	**14.5%**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	28 400	4 112	14.5%	4 112	14.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**800**	**-**	**-**	**-**	**-**	**29**	**10.8%**	**(100.0%)**
Planning and Development	580	-	-	-	-	29	13.0%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	220	-	-	-	-	-	-	-
Trading Services	**10 100**	**10 129**	**100.3%**	**10 129**	**100.3%**	**8 150**	**1.9%**	**24.3%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	10 100	8 198	81.2%	8 198	81.2%	4 421	1.4%	85.4%
Waste Water Management	-	1 932	-	1 932	-	3 730	3.3%	(48.2%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 118 185**	**1 951**	**.2%**	**1 951**	**.2%**	**180 054**	**16.2%**	**(98.9%)**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**2 763**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	505 120	-	-	-	-	174 743	37.8%	(100.0%)
Transfers and Subsidies - Capital	610 302	1 951	.3%	1 951	.3%	5 311	.8%	(63.3%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(495 571)**	**22**	**-**	**22**	**-**	**-**	**-**	**(100.0%)**
Suppliers and employees	(493 311)	22	-	22	-	-	-	(100.0%)
Finance charges	(560)	-	-	-	-	-	-	-
Transfers and grants	(1 700)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**622 614**	**1 973**	**.3%**	**1 973**	**.3%**	**180 054**	**26.6%**	**(98.9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(607 064)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(607 064)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(607 064)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**(3 600)**	**33.3%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	(3 600)	33.3%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(3 600)**	**33.3%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**15 550**	**1 973**	**12.7%**	**1 973**	**12.7%**	**176 454**	**726.4%**	**(98.9%)**
Cash/cash equivalents at the year begin:	110 077	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**125 627**	**286 096**	**227.7%**	**286 096**	**227.7%**	**176 454**	**131.3%**	**62.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(1 542)	(10.8%)	-	-	15 765	110.8%	14 223	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**(1 542)**	**(10.8%)**	**-**	**-**	**15 765**	**110.8%**	**14 223**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	(1 542)	(23.9%)	-	-	8 000	123.9%	6 458	45.4%	-	-	-	-
Commercial	-	-	-	-	-	-	6 819	100.0%	6 819	47.9%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	946	100.0%	946	6.6%	-	-	-	-
Total By Customer Group	**-**	**-**	**(1 542)**	**(10.8%)**	**-**	**-**	**15 765**	**110.8%**	**14 223**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	(30 772)	(3.8%)	-	-	839 744	103.8%	808 972	95.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	(30)	100.0%	-	-	-	-	-	-	(30)	-
Other	(16 593)	(44.0%)	3 531	9.4%	(11 642)	(30.9%)	62 415	165.5%	37 712	4.5%
Total	**(16 623)**	**(2.0%)**	**(27 240)**	**(3.2%)**	**(11 642)**	**(1.4%)**	**902 158**	**106.6%**	**846 653**	**100.0%**

Contact Details

Municipal Manager	Mr Itumeleng Jonas	053 928 6400
Financial Manager	Mr Morena Mofokeng	053 928 6403

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**4 214 556**	**1 112 909**	**26.4%**	**1 112 909**	**26.4%**	**1 056 765**	**26.3%**	**5.3%**
Exchange Revenue								
Service charges - Electricity	1 100 940	258 664	23.5%	258 664	23.5%	262 614	23.3%	(1.5%)
Service charges - Water	787 552	170 718	21.7%	170 718	21.7%	174 960	22.3%	(2.4%)
Service charges - Waste Water Management	162 319	36 694	22.6%	36 694	22.6%	37 039	21.3%	(.9%)
Service charges - Waste Management	254 856	50 379	19.8%	50 379	19.8%	51 117	22.9%	(1.4%)
Sale of Goods and Rendering of Services	8 971	1 880	21.0%	1 880	21.0%	1 491	17.8%	26.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	558 181	148 874	26.7%	148 874	26.7%	130 623	27.9%	14.0%
Interest earned from Current and Non Current Assets	9 761	2 146	22.0%	2 146	22.0%	1 785	19.3%	20.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 300	2 249	24.2%	2 249	24.2%	1 964	24.2%	14.5%
Licence and permits	8 909	1 966	22.1%	1 966	22.1%	1 838	18.4%	7.0%
Operational Revenue	77 620	9 728	12.5%	9 728	12.5%	7 483	8.5%	30.0%
Non-Exchange Revenue								
Property rates	561 076	167 177	29.8%	167 177	29.8%	158 774	31.3%	5.3%
Surcharges and Taxes	241	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 104	612	19.7%	612	19.7%	634	14.0%	(3.6%)
Licences or permits	50	-	-	-	-	30	7.1%	(100.0%)
Transfer and subsidies - Operational	616 921	250 629	40.6%	250 629	40.6%	213 943	38.1%	17.1%
Interest	54 756	11 194	20.4%	11 194	20.4%	12 468	27.1%	(10.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	3	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**4 287 708**	**613 697**	**14.3%**	**613 697**	**14.3%**	**677 046**	**17.2%**	**(9.4%)**
Employee related costs	785 821	181 394	23.1%	181 394	23.1%	171 350	23.0%	5.9%
Remuneration of councillors	41 586	8 902	21.4%	8 902	21.4%	8 894	22.5%	.1%
Bulk purchases - electricity	1 109 287	133 891	12.1%	133 891	12.1%	8 863	.8%	1 410.7%
Inventory consumed	536 125	66 160	12.3%	66 160	12.3%	62 514	36.7%	5.8%
Debt impairment	579 349	-	-	-	-	-	-	-
Depreciation and amortisation	440 000	94 826	21.6%	94 826	21.6%	90 776	20.6%	4.5%
Interest	10 711	241	2.3%	241	2.3%	335	3.3%	(28.1%)
Contracted services	465 092	62 317	13.4%	62 317	13.4%	62 782	14.4%	(.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	63	-	63	-	204 185	25.9%	(100.0%)
Operational costs	319 737	65 903	20.6%	65 903	20.6%	67 347	29.9%	(2.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(73 152)**	**499 212**		**499 212**		**379 718**		
Transfers and subsidies - capital (monetary allocations)	191 469	637	.3%	637	.3%	10 782	6.3%	(94.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**118 317**	**499 850**		**499 850**		**390 500**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**118 317**	**499 850**		**499 850**		**390 500**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**118 317**	**499 850**		**499 850**		**390 500**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**118 317**	**499 850**		**499 850**		**390 500**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**231 469**	**4 098**	**1.8%**	**4 098**	**1.8%**	**15 818**	**7.3%**	**(74.1%)**
National Government	191 469	4 089	2.1%	4 089	2.1%	13 945	8.2%	(70.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**191 469**	**4 089**	**2.1%**	**4 089**	**2.1%**	**13 945**	**8.2%**	**(70.7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	40 000	8	-	8	-	1 872	4.0%	(99.6%)
Capital Expenditure Functional	**231 469**	**4 098**	**1.8%**	**4 098**	**1.8%**	**15 818**	**7.3%**	**(74.1%)**
Municipal governance and administration	**10 000**	**8**	**.1%**	**8**	**.1%**	**(62)**	**(.4%)**	**(113.1%)**
Executive and Council	2 000	8	.4%	8	.4%	(62)	(.5%)	(113.1%)
Finance and administration	8 000	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**7 800**	**-**	**-**	**-**	**-**	**150**	**.8%**	**(100.0%)**
Community and Social Services	800	-	-	-	-	-	-	-
Sport And Recreation	7 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	150	5.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43 685**	**2 195**	**5.0%**	**2 195**	**5.0%**	**6 993**	**12.2%**	**(68.6%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	43 685	2 195	5.0%	2 195	5.0%	6 993	12.2%	(68.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**169 985**	**1 895**	**1.1%**	**1 895**	**1.1%**	**8 430**	**7.3%**	**(77.5%)**
Energy sources	19 406	-	-	-	-	2 847	5.1%	(100.0%)
Water Management	56 893	-	-	-	-	301	1.0%	(100.0%)
Waste Water Management	53 672	1 340	2.5%	1 340	2.5%	-	-	(100.0%)
Waste Management	40 014	554	1.4%	554	1.4%	5 282	50.6%	(89.5%)
Other	**-**	**-**	**-**	**-**	**-**	**307**	**3.3%**	**(100.0%)**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**3 243 533**	**1 692 074**	**52.2%**	**1 692 074**	**52.2%**	**1 538 673**	**49.2%**	**10.0%**
Property rates	**448 861**	**131 815**	**29.4%**	**131 815**	**29.4%**	**107 718**	**29.5%**	**22.4%**
Service charges	1 868 568	254 370	13.6%	254 370	13.6%	248 242	14.7%	2.5%
Other revenue	**107 954**	**989 087**	**916.2%**	**989 087**	**916.2%**	**910 398**	**384.1%**	**8.6%**
Transfers and Subsidies - Operational	611 134	255 554	41.8%	255 554	41.8%	217 313	38.7%	17.6%
Transfers and Subsidies - Capital	197 256	61 374	31.1%	61 374	31.1%	55 000	32.4%	11.6%
Interest	9 761	(126)	(1.3%)	(126)	(1.3%)	2	-	(5 400.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(3 025 072)**	**(552 805)**	**18.3%**	**(552 805)**	**18.3%**	**(709 537)**	**23.1%**	**(22.1%)**
Suppliers and employees	(3 025 072)	(552 805)	18.3%	(552 805)	18.3%	(709 537)	23.1%	(22.1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**218 461**	**1 139 268**	**521.5%**	**1 139 268**	**521.5%**	**829 137**	**1 387.6%**	**37.4%**
Cash Flow from Investing Activities								
Receipts	**(33)**	**3**	**(8.3%)**	**3**	**(8.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(33)	3	(8.3%)	3	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(231 469)**	**(4 098)**	**1.8%**	**(4 098)**	**1.8%**	**(15 818)**	**7.3%**	**(74.1%)**
Capital assets	(231 469)	(4 098)	1.8%	(4 098)	1.8%	(15 818)	7.3%	(74.1%)
Net Cash from/(used) Investing Activities	**(231 502)**	**(4 095)**	**1.8%**	**(4 095)**	**1.8%**	**(15 818)**	**7.3%**	**(74.1%)**
Cash Flow from Financing Activities								
Receipts	**2 500**	**(948)**	**(37.9%)**	**(948)**	**(37.9%)**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 500	(948)	(37.9%)	(948)	(37.9%)	-	-	(100.0%)
Payments	**(4 800)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(4 800)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2 300)**	**(948)**	**41.2%**	**(948)**	**41.2%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(15 341)**	**1 134 226**	**(7 393.4%)**	**1 134 226**	**(7 393.4%)**	**813 319**	**(522.0%)**	**39.5%**
Cash/cash equivalents at the year begin:	213 000	62 116	29.2%	62 116	29.2%	(118 011)	(38.0%)	(152.6%)
Cash/cash equivalents at the year end:	**197 659**	**1 238 999**	**626.8%**	**1 238 999**	**626.8%**	**1 038 222**	**669.7%**	**19.3%**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	87 913	2.9%	59 232	2.0%	53 502	1.8%	2 794 821	93.3%	2 995 468	36.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	87 707	13.5%	36 527	5.6%	22 252	3.4%	502 881	77.4%	649 367	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 242	7.0%	17 003	3.6%	37 701	8.0%	384 336	81.4%	472 282	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 449	2.4%	7 205	1.8%	6 505	1.7%	368 010	94.1%	391 169	4.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 161	2.3%	14 503	1.8%	13 836	1.8%	740 449	94.1%	786 949	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	56 354	2.1%	54 996	2.1%	54 552	2.0%	2 505 871	93.8%	2 671 773	32.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 938	2.4%	9 909	3.0%	3 082	.9%	310 730	93.7%	331 659	4.0%	-	-	-	-
Total By Income Source	**300 763**	**3.6%**	**199 375**	**2.4%**	**191 428**	**2.3%**	**7 607 100**	**91.7%**	**8 298 666**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 540	10.4%	9 243	9.1%	18 280	18.0%	63 513	62.5%	101 577	1.2%	-	-	-	-
Commercial	75 537	11.6%	28 134	4.3%	21 611	3.3%	524 494	80.7%	649 776	7.8%	-	-	-	-
Households	214 686	2.8%	161 997	2.1%	151 537	2.0%	7 019 093	93.0%	7 547 314	90.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**300 763**	**3.6%**	**199 375**	**2.4%**	**191 428**	**2.3%**	**7 607 100**	**91.7%**	**8 298 666**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	168 182	8.8%	164 035	8.6%	141 747	7.4%	1 430 915	75.1%	1 904 879	55.4%
Bulk Water	121 515	8.4%	61 280	4.3%	54 514	3.8%	1 201 056	83.5%	1 438 365	41.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 892	10.9%	7 881	8.7%	53 821	59.5%	18 925	20.9%	90 519	2.6%
Auditor-General	1 781	97.5%	3	.2%	3	.2%	40	2.2%	1 827	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**301 370**	**8.8%**	**233 200**	**6.8%**	**250 085**	**7.3%**	**2 650 936**	**77.2%**	**3 435 591**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**620 069**	**194 115**	**31.3%**	**194 115**	**31.3%**	**128 727**	**23.3%**	**50.8%**
Exchange Revenue								
Service charges - Electricity	86 184	15 596	18.1%	15 596	18.1%	(7 415)	(9.9%)	(310.3%)
Service charges - Water	74 400	13 111	17.6%	13 111	17.6%	6 856	8.0%	91.2%
Service charges - Waste Water Management	40 041	10 154	25.4%	10 154	25.4%	9 937	30.9%	2.2%
Service charges - Waste Management	19 035	5 136	27.0%	5 136	27.0%	5 020	30.4%	2.3%
Sale of Goods and Rendering of Services	18	109	625.1%	109	625.1%	147	1.9%	(25.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	127 557	33 536	26.3%	33 536	26.3%	22 775	27.0%	47.2%
Interest earned from Current and Non Current Assets	810	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	10	-	10	-	26	-	(61.5%)
Rental from Fixed Assets	300	77	25.6%	77	25.6%	42	6.5%	81.0%
Licence and permits	13 313	29	.2%	29	.2%	14	.1%	104.5%
Operational Revenue	115	84	73.0%	84	73.0%	74	173.6%	13.3%
Non-Exchange Revenue								
Property rates	75 793	18 529	24.4%	18 529	24.4%	17 967	28.5%	3.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 700	27	.5%	27	.5%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	176 803	92 221	52.2%	92 221	52.2%	70 168	42.5%	31.4%
Interest	-	5 496	-	5 496	-	3 115	-	76.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**585 451**	**68 415**	**11.7%**	**68 415**	**11.7%**	**53 483**	**10.5%**	**27.9%**
Employee related costs	123 482	26 364	21.4%	26 364	21.4%	22 356	18.9%	17.9%
Remuneration of councillors	9 785	2 176	22.2%	2 176	22.2%	2 240	23.9%	(2.9%)
Bulk purchases - electricity	68 587	15 850	23.1%	15 850	23.1%	16 972	26.1%	(6.6%)
Inventory consumed	120 554	14 903	12.4%	14 903	12.4%	5 458	6.5%	173.1%
Debt impairment	145 042	-	-	-	-	-	-	-
Depreciation and amortisation	55 949	-	-	-	-	-	-	-
Interest	5 126	1 015	19.8%	1 015	19.8%	415	8.4%	144.9%
Contracted services	23 383	6 119	26.2%	6 119	26.2%	3 797	21.4%	61.2%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	0	-	-	-	-	-	-	-
Operational costs	33 543	1 987	5.9%	1 987	5.9%	2 245	7.3%	(11.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**34 618**	**125 700**		**125 700**		**75 244**		
Transfers and subsidies - capital (monetary allocations)	32 440	11 043	34.0%	11 043	34.0%	18 430	29.8%	(40.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**67 058**	**136 743**		**136 743**		**93 674**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**67 058**	**136 743**		**136 743**		**93 674**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**67 058**	**136 743**		**136 743**		**93 674**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**67 058**	**136 743**		**136 743**		**93 674**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**94 260**	**17 655**	**18.7%**	**17 655**	**18.7%**	**8 880**	**17.4%**	**98.8%**
National Government	77 787	17 633	22.7%	17 633	22.7%	8 875	20.5%	98.7%
Provincial Government	390	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**78 177**	**17 633**	**22.6%**	**17 633**	**22.6%**	**8 875**	**20.5%**	**98.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	16 083	21	.1%	21	.1%	5	.1%	329.7%
Capital Expenditure Functional	**94 260**	**17 655**	**18.7%**	**17 655**	**18.7%**	**8 880**	**17.4%**	**98.8%**
Municipal governance and administration	**13 208**	**21**	**.2%**	**21**	**.2%**	**5**	**.2%**	**329.7%**
Executive and Council	908	15	1.6%	15	1.6%	5	.2%	199.2%
Finance and administration	12 300	7	.1%	7	.1%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**2 340**	**-**	**-**	**-**	**-**	**1 382**	**26.5%**	**(100.0%)**
Community and Social Services	1 890	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	1 382	31.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	450	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 354**	**9 004**	**28.7%**	**9 004**	**28.7%**	**5 089**	**24.7%**	**76.9%**
Planning and Development	0	-	-	-	-	-	-	-
Road Transport	31 354	9 004	28.7%	9 004	28.7%	5 089	24.7%	76.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**47 358**	**8 629**	**18.2%**	**8 629**	**18.2%**	**2 404**	**10.9%**	**258.9%**
Energy sources	136	97	71.3%	97	71.3%	-	-	(100.0%)
Water Management	35 000	5 154	14.7%	5 154	14.7%	809	35.2%	537.0%
Waste Water Management	11 088	3 378	30.5%	3 378	30.5%	1 595	9.5%	111.7%
Waste Management	1 133	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**335 441**	**137 363**	**41.0%**	**137 363**	**41.0%**	**126 523**	**15.6%**	**8.6%**
Property rates	**-**	**4 460**	**-**	**4 460**	**-**	**5 766**	**-**	**(22.7%)**
Service charges	125 008	17 457	14.0%	17 457	14.0%	16 725	14.6%	4.4%
Other revenue	**(95 070)**	**43 471**	**(45.7%)**	**43 471**	**(45.7%)**	**100 545**	**24.3%**	**(56.8%)**
Transfers and Subsidies - Operational	219 786	71 976	32.7%	71 976	32.7%	3 486	1.7%	1 964.7%
Transfers and Subsidies - Capital	31 283	-	-	-	-	-	-	-
Interest	54 433	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(567 484)**	**(74 002)**	**13.0%**	**(74 002)**	**13.0%**	**(38 136)**	**3.7%**	**94.0%**
Suppliers and employees	(567 484)	(74 002)	13.0%	(74 002)	13.0%	(38 136)	3.7%	94.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(232 043)**	**63 361**	**(27.3%)**	**63 361**	**(27.3%)**	**88 387**	**(38.7%)**	**(28.3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(94 260)**	**(17 655)**	**18.7%**	**(17 655)**	**18.7%**	**(8 880)**	**17.4%**	**98.8%**
Capital assets	(94 260)	(17 655)	18.7%	(17 655)	18.7%	(8 880)	17.4%	98.8%
Net Cash from/(used) Investing Activities	**(94 260)**	**(17 655)**	**18.7%**	**(17 655)**	**18.7%**	**(8 880)**	**17.4%**	**98.8%**
Cash Flow from Financing Activities								
Receipts	**170 050**	**76**	**-**	**76**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	170 050	76	-	76	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**170 050**	**76**	**-**	**76**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(156 253)**	**45 782**	**(29.3%)**	**45 782**	**(29.3%)**	**79 507**	**(28.5%)**	**(42.4%)**
Cash/cash equivalents at the year begin:	-	34 809	-	34 809	-	73 636	(101.5%)	(52.7%)
Cash/cash equivalents at the year end:	**(156 253)**	**72 009**	**(46.1%)**	**72 009**	**(46.1%)**	**92 389**	**(26.3%)**	**(22.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 468	.7%	4 970	.7%	5 542	.8%	713 640	97.8%	729 620	32.5%	290 814	39.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 329	6.9%	3 143	4.0%	2 444	3.1%	66 749	85.9%	77 664	3.5%	29 932	38.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 078	2.9%	5 189	2.5%	6 098	2.9%	189 399	91.6%	206 764	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 350	1.0%	3 647	1.1%	3 625	1.1%	319 302	96.8%	329 923	14.7%	132 798	40.3%	-	-
Receivables from Exchange Transactions - Waste Management	1 699	1.0%	1 848	1.1%	1 848	1.1%	163 601	96.8%	168 996	7.5%	68 242	40.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 177	1.8%	13 025	1.8%	12 923	1.8%	689 191	94.6%	728 316	32.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	70	1.9%	53	1.5%	36	1.0%	3 438	95.6%	3 596	.2%	1 213	33.7%	-	-
Total By Income Source	**35 171**	**1.6%**	**31 875**	**1.4%**	**32 515**	**1.4%**	**2 145 319**	**95.6%**	**2 244 880**	**100.0%**	**522 999**	**23.3%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 094	6.9%	1 080	6.9%	1 004	6.4%	12 580	79.8%	15 758	.7%	2 416	15.3%	-	-
Commercial	4 915	4.4%	2 713	2.4%	2 247	2.0%	102 611	91.2%	112 486	5.0%	29 346	26.1%	-	-
Households	29 163	1.4%	28 082	1.3%	29 264	1.4%	2 030 128	95.9%	2 116 636	94.3%	491 237	23.2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**35 171**	**1.6%**	**31 875**	**1.4%**	**32 515**	**1.4%**	**2 145 319**	**95.6%**	**2 244 880**	**100.0%**	**522 999**	**23.3%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 160	17.7%	39 309	62.5%	-	-	12 457	19.8%	62 925	19.4%
Bulk Water	106 106	95.1%	-	-	-	-	5 471	4.9%	111 577	34.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 830	21.2%	2 790	15.4%	4 122	22.8%	7 324	40.5%	18 066	5.6%
Auditor-General	46	1.4%	1 626	51.0%	-	-	1 515	47.5%	3 186	1.0%
Other	77 719	60.8%	3 539	2.8%	5 572	4.4%	40 980	32.1%	127 810	39.5%
Total	**198 860**	**61.5%**	**47 265**	**14.6%**	**9 695**	**3.0%**	**67 746**	**20.9%**	**323 565**	**100.0%**

Contact Details

Municipal Manager	Mrs Nokuthula Mbonani	018 596 1074
Financial Manager	Mr Ariel Madisha	018 596 3025

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**189 042**	**23 088**	**12.2%**	**23 088**	**12.2%**	**131 419**	**43.5%**	**(82.4%)**
National Government	133 042	11 907	8.9%	11 907	8.9%	32 611	16.9%	(63.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**133 042**	**11 907**	**8.9%**	**11 907**	**8.9%**	**32 611**	**16.9%**	**(63.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	56 000	11 181	20.0%	11 181	20.0%	98 808	90.4%	(88.7%)
Capital Expenditure Functional	**189 042**	**23 088**	**12.2%**	**23 088**	**12.2%**	**131 593**	**43.6%**	**(82.5%)**
Municipal governance and administration	**20 000**	**5 484**	**27.4%**	**5 484**	**27.4%**	**56 741**	**392.0%**	**(90.3%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	20 000	5 484	27.4%	5 484	27.4%	56 741	749.0%	(90.3%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**31 758**	**259.8%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	23 236	260.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	6 212	365.4%	(100.0%)
Public Safety	-	-	-	-	-	2 309	143.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**72 000**	**16 087**	**22.3%**	**16 087**	**22.3%**	**9 339**	**31.0%**	**72.3%**
Planning and Development	11 000	2 462	22.4%	2 462	22.4%	837	5.9%	194.1%
Road Transport	61 000	13 625	22.3%	13 625	22.3%	8 502	58.8%	60.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**97 042**	**1 516**	**1.6%**	**1 516**	**1.6%**	**33 756**	**13.8%**	**(95.5%)**
Energy sources	37 350	-	-	-	-	2 675	3.3%	(100.0%)
Water Management	4 691	1 061	22.6%	1 061	22.6%	17 815	25.0%	(94.0%)
Waste Water Management	40 501	456	1.1%	456	1.1%	13 265	17.3%	(96.6%)
Waste Management	14 500	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**2 079 307**	**623 075**	**30.0%**	**623 075**	**30.0%**	**583 328**	**26.6%**	**6.8%**
Property rates	**222 497**	**34 891**	**15.7%**	**34 891**	**15.7%**	**50 153**	**27.6%**	**(30.4%)**
Service charges	1 232 942	295 027	23.9%	295 027	23.9%	372 273	29.5%	(20.7%)
Other revenue	**95 383**	**95 831**	**100.5%**	**95 831**	**100.5%**	**19 300**	**11.6%**	**396.5%**
Transfers and Subsidies - Operational	395 440	163 066	41.2%	163 066	41.2%	136 940	39.0%	19.1%
Transfers and Subsidies - Capital	133 042	25 960	19.5%	25 960	19.5%	2 574	1.3%	908.5%
Interest	-	-	-	-	-	-	-	-
Dividends	3	8 299	252 109.0%	8 299	252 109.0%	2 087	5.2%	297.6%
Payments	**(1 862 141)**	**(506 749)**	**27.2%**	**(506 749)**	**27.2%**	**(2 424 756)**	**131.2%**	**(79.1%)**
Suppliers and employees	(1 862 141)	(506 749)	27.2%	(506 749)	27.2%	(2 424 756)	131.2%	(79.1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**217 166**	**116 326**	**53.6%**	**116 326**	**53.6%**	**(1 841 428)**	**(528.2%)**	**(106.3%)**
Cash Flow from Investing Activities								
Receipts	**9 767**	**-**	**-**	**-**	**-**	**11**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	11	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(31 465)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	41 232	-	-	-	-	-	-	-
Payments	**(189 042)**	**(26 239)**	**13.9%**	**(26 239)**	**13.9%**	**(13 379)**	**4.4%**	**96.1%**
Capital assets	(189 042)	(26 239)	13.9%	(26 239)	13.9%	(13 379)	4.4%	96.1%
Net Cash from/(used) Investing Activities	**(179 275)**	**(26 239)**	**14.6%**	**(26 239)**	**14.6%**	**(13 368)**	**5.0%**	**96.3%**
Cash Flow from Financing Activities								
Receipts	**-**	**170**	**-**	**170**	**-**	**611**	**-**	**(72.2%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	170	-	170	-	611	-	(72.2%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**170**	**-**	**170**	**-**	**611**	**-**	**(72.2%)**
Net Increase/(Decrease) in cash held	**37 892**	**90 257**	**238.2%**	**90 257**	**238.2%**	**(1 854 185)**	**(2 241.8%)**	**(104.9%)**
Cash/cash equivalents at the year begin:	333 061	144 461	43.4%	144 461	43.4%	391 809	117.4%	(63.1%)
Cash/cash equivalents at the year end:	**370 952**	**180 671**	**48.7%**	**180 671**	**48.7%**	**(1 473 774)**	**(353.9%)**	**(112.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 171	5.1%	7 241	5.1%	4 013	2.8%	123 103	87.0%	141 528	12.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 866	12.6%	43 154	14.0%	16 703	5.4%	210 125	68.0%	308 848	26.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 339	5.1%	9 630	5.3%	6 833	3.8%	155 766	85.8%	181 568	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 203	5.3%	5 506	4.0%	3 571	2.6%	120 303	88.1%	136 583	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 404	4.1%	3 365	3.1%	2 230	2.1%	98 371	90.8%	108 370	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	11.0%	14	4.9%	7	2.6%	231	81.5%	283	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 837	3.0%	9 360	3.2%	9 277	3.2%	262 407	90.5%	289 881	24.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(23 314)	(842.0%)	287	10.4%	204	7.4%	25 591	924.2%	2 769	.2%	-	-	-	-
Total By Income Source	**52 536**	**4.5%**	**78 557**	**6.7%**	**42 838**	**3.7%**	**995 897**	**85.1%**	**1 169 829**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 736	5.3%	8 492	9.5%	4 796	5.3%	71 787	79.9%	89 811	7.7%	-	-	-	-
Commercial	30 926	24.3%	7 684	6.0%	4 749	3.7%	83 931	65.9%	127 292	10.9%	-	-	-	-
Households	(11 218)	(2.7%)	43 979	10.8%	17 965	4.4%	357 430	87.6%	408 157	34.9%	-	-	-	-
Other	28 091	5.2%	18 402	3.4%	15 327	2.8%	482 749	88.6%	544 569	46.6%	-	-	-	-
Total By Customer Group	**52 536**	**4.5%**	**78 557**	**6.7%**	**42 838**	**3.7%**	**995 897**	**85.1%**	**1 169 829**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22	.7%	2 224	75.5%	-	-	699	23.7%	2 945	31.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	603	9.6%	81	1.3%	94	1.5%	5 510	87.6%	6 288	68.1%
Total	**625**	**6.8%**	**2 305**	**25.0%**	**94**	**1.0%**	**6 208**	**67.2%**	**9 232**	**100.0%**

Contact Details

Municipal Manager	Mr Kgomotso Kumbe	018 299 5003
Financial Manager	Mr Tshepang Ngqobe	018 299 5153

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**230 697**	**90 809**	**39.4%**	**90 809**	**39.4%**	**81 504**	**37.2%**	**11.4%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	325	18	5.6%	18	5.6%	89	63.4%	(79.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 400	545	7.4%	545	7.4%	218	3.8%	149.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	70	-	70	-	1	-	5 832.2%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	597	145	24.3%	145	24.3%	164	32.7%	(11.3%)
Transfer and subsidies - Operational	40 977	90 031	219.7%	90 031	219.7%	81 032	222.1%	11.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	181 398	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**230 517**	**50 907**	**22.1%**	**50 907**	**22.1%**	**47 570**	**21.8%**	**7.0%**
Employee related costs	125 696	31 142	24.8%	31 142	24.8%	29 262	24.0%	6.4%
Remuneration of councillors	12 432	2 853	22.9%	2 853	22.9%	2 956	21.8%	(3.5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	5 961	605	10.2%	605	10.2%	1 032	25.7%	(41.4%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 988	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	36 701	8 834	24.1%	8 834	24.1%	5 174	14.6%	70.8%
Transfers and subsidies	6 830	1 233	18.1%	1 233	18.1%	2 844	237.0%	(56.6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	35 909	6 240	17.4%	6 240	17.4%	6 302	18.3%	(1.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**180**	**39 902**		**39 902**		**33 934**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**180**	**39 902**		**39 902**		**33 934**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**180**	**39 902**		**39 902**		**33 934**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**180**	**39 902**		**39 902**		**33 934**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**180**	**39 902**		**39 902**		**33 934**		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**39 450**	**1 743**	**4.4%**	**1 743**	**4.4%**	**2 432**	**2.7%**	**(28.3%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	39 450	1 743	4.4%	1 743	4.4%	2 432	2.7%	(28.3%)
Capital Expenditure Functional	**39 450**	**1 743**	**4.4%**	**1 743**	**4.4%**	**2 432**	**2.7%**	**(28.3%)**
Municipal governance and administration	**9 200**	**190**	**2.1%**	**190**	**2.1%**	**567**	**2.7%**	**(66.5%)**
Executive and Council	2 640	190	7.2%	190	7.2%	25	4.0%	655.4%
Finance and administration	6 560	-	-	-	-	542	2.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**13 700**	**-**	**-**	**-**	**-**	**2**	**-**	**(100.0%)**
Community and Social Services	13 700	-	-	-	-	2	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 550**	**1 553**	**9.4%**	**1 553**	**9.4%**	**1 863**	**3.4%**	**(16.6%)**
Planning and Development	16 550	1 553	9.4%	1 553	9.4%	1 863	3.4%	(16.6%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**230 697**	**235 076**	**101.9%**	**235 076**	**101.9%**	**218 726**	**99.8%**	**7.5%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**185 200**	**143 977**	**77.7%**	**143 977**	**77.7%**	**215 072**	**121.6%**	**(33.1%)**
Transfers and Subsidies - Operational	35 456	90 555	255.4%	90 555	255.4%	1 595	4.4%	5 577.4%
Transfers and Subsidies - Capital	2 641	-	-	-	-	1 842	-	(100.0%)
Interest	7 400	545	7.4%	545	7.4%	218	3.8%	149.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(223 529)**	**(18 874)**	**8.4%**	**(18 874)**	**8.4%**	**(47 830)**	**22.7%**	**(60.5%)**
Suppliers and employees	(216 699)	(18 874)	8.7%	(18 874)	8.7%	(47 830)	22.8%	(60.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(6 830)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 168**	**216 202**	**3 016.2%**	**216 202**	**3 016.2%**	**170 896**	**2 071.9%**	**26.5%**
Cash Flow from Investing Activities								
Receipts	**-**	**(0)**	**-**	**(0)**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(0)	-	(0)	-	-	-	(100.0%)
Payments	**(39 450)**	**(1 743)**	**4.4%**	**(1 743)**	**4.4%**	**(2 432)**	**2.7%**	**(28.3%)**
Capital assets	(39 450)	(1 743)	4.4%	(1 743)	4.4%	(2 432)	2.7%	(28.3%)
Net Cash from/(used) Investing Activities	**(39 450)**	**(1 744)**	**4.4%**	**(1 744)**	**4.4%**	**(2 432)**	**2.7%**	**(28.3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(32 282)**	**214 459**	**(664.3%)**	**214 459**	**(664.3%)**	**168 465**	**(208.2%)**	**27.3%**
Cash/cash equivalents at the year begin:	68 348	-	-	-	-	103 437	93.7%	(100.0%)
Cash/cash equivalents at the year end:	**36 066**	**311 241**	**863.0%**	**311 241**	**863.0%**	**271 902**	**923.9%**	**14.5%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 233	98.4%	10	.8%	10	.8%	-	-	1 252	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 233**	**98.4%**	**10**	**.8%**	**10**	**.8%**	**-**	**-**	**1 252**	**100.0%**

Contact Details

Municipal Manager	Mr M Ratlhogo	018 473 8015
Financial Manager	Mr Lucky Steenkamp	018 473 8105

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**58 890 332**	**14 956 844**	**25.4%**	**14 956 844**	**25.4%**	**13 702 195**	**25.6%**	**9.2%**
Exchange Revenue								
Service charges - Electricity	19 641 146	5 491 269	28.0%	5 491 269	28.0%	4 898 909	28.5%	12.1%
Service charges - Water	4 434 349	1 038 043	23.4%	1 038 043	23.4%	877 596	22.4%	18.3%
Service charges - Waste Water Management	2 278 048	524 110	23.0%	524 110	23.0%	448 039	22.2%	17.0%
Service charges - Waste Management	1 424 214	342 528	24.1%	342 528	24.1%	320 948	23.2%	6.7%
Sale of Goods and Rendering of Services	600 668	149 422	24.9%	149 422	24.9%	146 767	30.7%	1.8%
Agency services	285 197	61 899	21.7%	61 899	21.7%	66 613	24.5%	(7.1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	286 756	81 946	28.6%	81 946	28.6%	69 380	24.6%	18.1%
Interest earned from Current and Non Current Assets	1 197 802	404 750	33.8%	404 750	33.8%	294 092	26.3%	37.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	583 050	160 195	27.5%	160 195	27.5%	121 396	22.8%	32.0%
Licence and permits	185	92	49.5%	92	49.5%	71	39.9%	30.1%
Operational Revenue	476 518	179 169	37.6%	179 169	37.6%	144 017	40.0%	24.4%
Non-Exchange Revenue								
Property rates	11 852 008	2 987 278	25.2%	2 987 278	25.2%	2 897 504	25.2%	3.1%
Surcharges and Taxes	365 452	93 023	25.5%	93 023	25.5%	-	-	(100.0%)
Fines, penalties and forfeits	1 251 676	482 743	38.6%	482 743	38.6%	459 202	36.4%	5.1%
Licences or permits	76 655	10 535	13.7%	10 535	13.7%	11 361	15.5%	(7.3%)
Transfer and subsidies - Operational	6 809 560	2 034 984	29.9%	2 034 984	29.9%	1 749 333	27.9%	16.3%
Interest	89 165	34 290	38.5%	34 290	38.5%	28 523	33.6%	20.2%
Fuel Levy	2 639 290	879 763	33.3%	879 763	33.3%	888 909	33.3%	(1.0%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	59 393	-	-	-	-	1	-	(100.0%)
Other Gains	4 539 200	806	-	806	-	279 534	7.1%	(99.7%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**59 383 837**	**11 431 154**	**19.2%**	**11 431 154**	**19.2%**	**10 808 110**	**20.0%**	**5.8%**
Employee related costs	18 484 599	3 975 041	21.5%	3 975 041	21.5%	3 609 235	20.8%	10.1%
Remuneration of councillors	190 901	50 780	26.6%	50 780	26.6%	46 922	26.6%	8.2%
Bulk purchases - electricity	14 099 100	3 224 059	22.9%	3 224 059	22.9%	3 008 720	24.4%	7.2%
Inventory consumed	5 990 005	339 077	5.7%	339 077	5.7%	624 370	11.9%	(45.7%)
Debt impairment	2 321 520	392 515	16.9%	392 515	16.9%	-	-	(100.0%)
Depreciation and amortisation	3 534 701	866 719	24.5%	866 719	24.5%	805 705	24.8%	7.6%
Interest	945 367	195 935	20.7%	195 935	20.7%	175 182	20.3%	11.8%
Contracted services	9 415 476	1 300 932	13.8%	1 300 932	13.8%	1 272 681	14.7%	2.2%
Transfers and subsidies	340 743	66 345	19.5%	66 345	19.5%	68 197	18.9%	(2.7%)
Irrecoverable debts written off	150 544	225 129	149.5%	225 129	149.5%	512 263	22.1%	(56.1%)
Operational costs	3 350 241	793 737	23.7%	793 737	23.7%	657 962	22.1%	20.6%
Losses on disposal of Assets	754	216	28.7%	216	28.7%	182	21.3%	18.8%
Other Losses	559 886	669	.1%	669	.1%	26 693	5.9%	(97.5%)
Surplus/(Deficit)	**(493 505)**	**3 525 690**		**3 525 690**		**2 894 084**		
Transfers and subsidies - capital (monetary allocations)	2 776 159	363 108	13.1%	363 108	13.1%	287 103	12.6%	26.5%
Transfers and subsidies - capital (in-kind)	-	40	-	40	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**2 282 654**	**3 888 838**		**3 888 838**		**3 181 187**		
Income Tax	(7 916)	2 312	(29.2%)	2 312	(29.2%)	(3 592)	14.1%	(164.4%)
Surplus/(Deficit) after income tax	**2 290 570**	**3 886 526**		**3 886 526**		**3 184 779**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	(6 957)	1 706	(24.5%)	1 706	(24.5%)	(2 521)	12.8%	(167.7%)
Surplus/(Deficit) attributable to municipality	**2 283 614**	**3 888 233**		**3 888 233**		**3 182 257**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 283 614**	**3 888 233**		**3 888 233**		**3 182 257**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**11 034 869**	**1 175 807**	**10.7%**	**1 175 807**	**10.7%**	**805 538**	**10.7%**	**46.0%**
National Government	2 660 223	345 243	13.0%	345 243	13.0%	272 416	12.6%	26.7%
Provincial Government	30 135	1 416	4.7%	1 416	4.7%	1 492	27.2%	(5.1%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	85 801	16 450	19.2%	16 450	19.2%	13 188	13.1%	24.7%
Transfers recognised - capital	**2 776 159**	**363 108**	**13.1%**	**363 108**	**13.1%**	**287 096**	**12.6%**	**26.5%**
Borrowing	6 500 000	583 454	9.0%	583 454	9.0%	142 521	7.0%	309.4%
Internally generated funds	1 758 710	229 245	13.0%	229 245	13.0%	375 921	11.7%	(39.0%)
Capital Expenditure Functional	**11 034 869**	**1 175 807**	**10.7%**	**1 175 807**	**10.7%**	**806 594**	**10.7%**	**45.8%**
Municipal governance and administration	**1 570 015**	**178 141**	**11.3%**	**178 141**	**11.3%**	**95 712**	**8.2%**	**86.1%**
Executive and Council	1 676	114	6.8%	114	6.8%	561	3.1%	(79.7%)
Finance and administration	1 564 181	178 027	11.4%	178 027	11.4%	95 151	8.2%	87.1%
Internal audit	4 159	-	-	-	-	-	-	-
Community and Public Safety	**1 501 963**	**168 622**	**11.2%**	**168 622**	**11.2%**	**180 857**	**14.8%**	**(6.8%)**
Community and Social Services	98 550	7 286	7.4%	7 286	7.4%	6 550	11.8%	11.2%
Sport And Recreation	307 321	24 241	7.9%	24 241	7.9%	4 455	4.8%	444.1%
Public Safety	307 134	21 480	7.0%	21 480	7.0%	8 589	5.1%	150.1%
Housing	761 558	114 216	15.0%	114 216	15.0%	158 740	18.2%	(28.0%)
Health	27 400	1 400	5.1%	1 400	5.1%	2 524	6.8%	(44.5%)
Economic and Environmental Services	**2 286 395**	**218 491**	**9.6%**	**218 491**	**9.6%**	**106 102**	**6.7%**	**105.9%**
Planning and Development	205 026	14 606	7.1%	14 606	7.1%	9 494	7.5%	53.9%
Road Transport	1 854 510	182 195	9.8%	182 195	9.8%	75 862	5.7%	140.2%
Environmental Protection	226 859	21 690	9.6%	21 690	9.6%	20 746	15.0%	4.5%
Trading Services	**5 619 194**	**604 109**	**10.8%**	**604 109**	**10.8%**	**422 688**	**12.0%**	**42.9%**
Energy sources	1 181 388	158 151	13.4%	158 151	13.4%	162 791	15.6%	(2.9%)
Water Management	1 060 718	102 090	9.6%	102 090	9.6%	124 217	14.1%	(17.8%)
Waste Water Management	2 980 384	270 086	9.1%	270 086	9.1%	109 883	8.9%	145.8%
Waste Management	396 705	73 782	18.6%	73 782	18.6%	25 797	7.2%	186.0%
Other	**57 301**	**6 443**	**11.2%**	**6 443**	**11.2%**	**1 235**	**4.6%**	**421.8%**

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	419 079	16.4%	83 629	3.3%	70 523	2.8%	1 979 741	77.5%	2 552 971	26.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 154 261	60.6%	71 555	3.8%	39 728	2.1%	638 898	33.5%	1 904 443	19.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	880 018	35.7%	104 056	4.2%	92 883	3.8%	1 390 812	56.4%	2 467 769	25.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	209 269	19.9%	38 774	3.7%	27 400	2.6%	778 066	73.9%	1 053 510	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	117 031	16.5%	22 597	3.2%	21 329	3.0%	549 500	77.3%	710 457	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	73 210	7.7%	14 525	1.5%	36	-	866 162	90.8%	953 934	9.9%	-	-	-	-
Interest on Arrear Debtor Accounts	83 704	11.1%	36 718	4.9%	33 913	4.5%	602 358	79.6%	756 693	7.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(296 014)	40.5%	(141 360)	19.3%	(21 211)	2.9%	(272 629)	37.3%	(731 214)	(7.6%)	-	-	-	-
Total By Income Source	**2 640 558**	**27.3%**	**230 494**	**2.4%**	**264 602**	**2.7%**	**6 532 908**	**67.6%**	**9 668 562**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(99 924)	84.3%	(80 855)	68.2%	16 701	(14.1%)	45 600	(38.5%)	(118 478)	(1.2%)	-	-	-	-
Commercial	1 437 583	61.6%	85 482	3.7%	66 996	2.9%	742 878	31.8%	2 332 939	24.1%	-	-	-	-
Households	1 209 565	17.9%	213 742	3.2%	173 388	2.6%	5 142 829	76.3%	6 739 524	69.7%	-	-	-	-
Other	93 333	13.1%	12 125	1.7%	7 516	1.1%	601 601	84.2%	714 576	7.4%	-	-	-	-
Total By Customer Group	**2 640 558**	**27.3%**	**230 494**	**2.4%**	**264 602**	**2.7%**	**6 532 908**	**67.6%**	**9 668 562**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**478 159**	**121 469**	**25.4%**	**121 469**	**25.4%**	**111 607**	**26.0%**	**8.8%**
Exchange Revenue								
Service charges - Electricity	180 682	33 524	18.6%	33 524	18.6%	36 189	22.1%	(7.4%)
Service charges - Water	39 254	6 931	17.7%	6 931	17.7%	7 111	21.5%	(2.5%)
Service charges - Waste Water Management	27 971	7 645	27.3%	7 645	27.3%	5 689	26.8%	34.4%
Service charges - Waste Management	29 729	8 243	27.7%	8 243	27.7%	5 936	26.6%	38.9%
Sale of Goods and Rendering of Services	5 074	1 927	38.0%	1 927	38.0%	1 761	33.5%	9.4%
Agency services	4 974	1 209	24.3%	1 209	24.3%	1 297	25.6%	(6.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 239	2 899	31.4%	2 899	31.4%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	1 580	534	33.8%	534	33.8%	320	45.6%	67.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 232	455	14.1%	455	14.1%	530	23.4%	(14.3%)
Licence and permits	66	14	21.8%	14	21.8%	4	7.0%	228.1%
Operational Revenue	9 106	417	4.6%	417	4.6%	936	12.9%	(55.4%)
Non-Exchange Revenue								
Property rates	51 652	17 997	34.8%	17 997	34.8%	17 462	35.4%	3.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 703	499	4.3%	499	4.3%	378	2.6%	32.1%
Licences or permits	1 092	255	23.4%	255	23.4%	259	23.8%	(1.4%)
Transfer and subsidies - Operational	98 089	36 783	37.5%	36 783	37.5%	33 159	37.2%	10.9%
Interest	1 053	903	85.7%	903	85.7%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	2 263	1 116	49.3%	1 116	49.3%	554	27.1%	101.4%
Gains on disposal of Assets	1 400	119	8.5%	119	8.5%	22	.2%	446.7%
Other Gains	-	0	-	0	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**468 088**	**99 802**	**21.3%**	**99 802**	**21.3%**	**93 085**	**21.9%**	**7.2%**
Employee related costs	181 697	39 486	21.7%	39 486	21.7%	39 389	22.3%	.2%
Remuneration of councillors	7 976	2 226	27.9%	2 226	27.9%	1 895	24.0%	17.5%
Bulk purchases - electricity	141 303	41 127	29.1%	41 127	29.1%	37 022	29.7%	11.1%
Inventory consumed	18 121	2 327	12.8%	2 327	12.8%	2 078	11.7%	12.0%
Debt impairment	29 449	-	-	-	-	-	-	-
Depreciation and amortisation	23 440	-	-	-	-	-	-	-
Interest	15 291	4 168	27.3%	4 168	27.3%	2 346	21.6%	77.7%
Contracted services	12 534	1 878	15.0%	1 878	15.0%	1 995	17.3%	(5.9%)
Transfers and subsidies	2 165	375	17.3%	375	17.3%	758	37.9%	(50.5%)
Irrecoverable debts written off	1 100	-	-	-	-	-	-	-
Operational costs	35 012	8 215	23.5%	8 215	23.5%	7 577	25.2%	8.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	27	-	(100.0%)
Surplus/(Deficit)	**10 071**	**21 667**		**21 667**		**18 521**		
Transfers and subsidies - capital (monetary allocations)	37 301	6 579	17.6%	6 579	17.6%	11 345	31.1%	(42.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**47 372**	**28 246**		**28 246**		**29 866**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**47 372**	**28 246**		**28 246**		**29 866**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**47 372**	**28 246**		**28 246**		**29 866**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**47 372**	**28 246**		**28 246**		**29 866**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**51 648**	**9 405**	**18.2%**	**9 405**	**18.2%**	**11 707**	**23.5%**	**(19.7%)**
National Government	37 301	6 579	17.6%	6 579	17.6%	11 345	30.9%	(42.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 301**	**6 579**	**17.6%**	**6 579**	**17.6%**	**11 345**	**30.9%**	**(42.0%)**
Borrowing	6 748	-	-	-	-	-	-	-
Internally generated funds	7 599	2 826	37.2%	2 826	37.2%	363	2.8%	679.3%
Capital Expenditure Functional	**51 648**	**9 405**	**18.2%**	**9 405**	**18.2%**	**11 707**	**23.5%**	**(19.7%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**51**	**3.4%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	51	3.4%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**11 740**	**2 783**	**23.7%**	**2 783**	**23.7%**	**514**	**8.7%**	**441.1%**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	11 740	2 783	23.7%	2 783	23.7%	514	9.3%	441.1%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 045**	**3 414**	**26.2%**	**3 414**	**26.2%**	**6 414**	**33.6%**	**(46.8%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	13 045	3 414	26.2%	3 414	26.2%	6 414	33.7%	(46.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**26 863**	**3 208**	**11.9%**	**3 208**	**11.9%**	**4 728**	**20.4%**	**(32.2%)**
Energy sources	7 808	1 615	20.7%	1 615	20.7%	-	-	(100.0%)
Water Management	12 853	1 104	8.6%	1 104	8.6%	4 728	27.2%	(76.6%)
Waste Water Management	1 610	488	30.3%	488	30.3%	-	-	(100.0%)
Waste Management	4 591	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**460 672**	**107 234**	**23.3%**	**107 234**	**23.3%**	**134 491**	**32.4%**	**(20.3%)**
Property rates	**44 843**	**14 663**	**32.7%**	**14 663**	**32.7%**	**13 866**	**31.6%**	**5.7%**
Service charges	255 354	54 340	21.3%	54 340	21.3%	51 779	23.1%	4.9%
Other revenue	**26 148**	**(18 818)**	**(72.0%)**	**(18 818)**	**(72.0%)**	**10 793**	**44.6%**	**(274.4%)**
Transfers and Subsidies - Operational	95 446	37 393	39.2%	37 393	39.2%	32 429	37.7%	15.3%
Transfers and Subsidies - Capital	37 301	19 657	52.7%	19 657	52.7%	25 305	69.4%	(22.3%)
Interest	1 580	-	-	-	-	320	45.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(381 624)**	**(79 099)**	**20.7%**	**(79 099)**	**20.7%**	**(44 920)**	**12.6%**	**76.1%**
Suppliers and employees	(375 316)	(79 099)	21.1%	(79 099)	21.1%	(45 022)	12.8%	75.7%
Finance charges	(6 308)	-	-	-	-	102	(2.7%)	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**79 048**	**28 135**	**35.6%**	**28 135**	**35.6%**	**89 571**	**155.1%**	**(68.6%)**
Cash Flow from Investing Activities								
Receipts	**9 657**	**-**	**-**	**-**	**-**	**1 506**	**11.0%**	**(100.0%)**
Proceeds on disposal of PPE	9 575	-	-	-	-	1 506	14.2%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	82	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(51 648)**	**(19 209)**	**37.2%**	**(19 209)**	**37.2%**	**(19 425)**	**43.7%**	**(1.1%)**
Capital assets	(51 648)	(19 209)	37.2%	(19 209)	37.2%	(19 425)	43.7%	(1.1%)
Net Cash from/(used) Investing Activities	**(41 991)**	**(19 209)**	**45.7%**	**(19 209)**	**45.7%**	**(17 919)**	**58.2%**	**7.2%**
Cash Flow from Financing Activities								
Receipts	**-**	**1**	**-**	**1**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	1	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**1**	**-**	**1**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**37 057**	**8 928**	**24.1%**	**8 928**	**24.1%**	**71 652**	**265.4%**	**(87.5%)**
Cash/cash equivalents at the year begin:	(3 377)	-	-	-	-	20 338	13.2%	(100.0%)
Cash/cash equivalents at the year end:	**33 679**	**27 437**	**81.5%**	**27 437**	**81.5%**	**91 991**	**50.7%**	**(70.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 127	10.2%	1 884	6.1%	1 137	3.7%	24 600	80.0%	30 748	18.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 666	45.0%	2 322	12.1%	1 187	6.2%	7 076	36.8%	19 252	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 604	12.4%	1 491	5.1%	3 042	10.5%	20 937	72.0%	29 073	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 043	8.8%	2 262	6.6%	1 769	5.1%	27 334	79.4%	34 407	20.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 175	9.3%	2 189	6.4%	1 702	5.0%	27 148	79.3%	34 214	20.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	117	15.8%	49	6.5%	39	5.3%	538	72.4%	743	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 332	8.3%	1 326	8.2%	1 175	7.3%	12 281	76.2%	16 113	9.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 077)	(50.9%)	46	1.1%	18	.5%	6 095	149.3%	4 082	2.4%	-	-	-	-
Total By Income Source	**20 986**	**12.4%**	**11 569**	**6.9%**	**10 070**	**6.0%**	**126 007**	**74.7%**	**168 632**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 391	27.4%	479	9.4%	535	10.5%	2 677	52.7%	5 082	3.0%	-	-	-	-
Commercial	5 520	49.6%	1 809	16.3%	506	4.6%	3 283	29.5%	11 118	6.6%	-	-	-	-
Households	10 068	8.6%	7 354	6.3%	5 768	4.9%	94 363	80.3%	117 554	69.7%	-	-	-	-
Other	4 007	11.5%	1 927	5.5%	3 261	9.3%	25 684	73.6%	34 878	20.7%	-	-	-	-
Total By Customer Group	**20 986**	**12.4%**	**11 569**	**6.9%**	**10 070**	**6.0%**	**126 007**	**74.7%**	**168 632**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 358	8.5%	405	.3%	-	-	133 148	91.3%	145 911	98.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 988	81.5%	443	18.2%	7	.3%	-	-	2 438	1.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	13	100.0%	-	-	13	-
Total	**14 346**	**9.7%**	**848**	**.6%**	**20**	**-**	**133 148**	**89.7%**	**148 361**	**100.0%**

Contact Details

Municipal Manager	Mr Mr Lionel Phillips (Acting)	027 201 3301
Financial Manager	Mr Mr Elrico Alfred	027 201 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget	2023/24 First Quarter		2023/24 Year to Date		2022/23 First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**371 050**	**114 178**	**30.8%**	**114 178**	**30.8%**	**110 238**	**28.6%**	**3.6%**
Exchange Revenue								
Service charges - Electricity	110 746	34 698	31.3%	34 698	31.3%	31 125	24.6%	11.5%
Service charges - Water	30 458	7 630	25.0%	7 630	25.0%	6 890	23.4%	10.7%
Service charges - Waste Water Management	14 660	3 839	26.2%	3 839	26.2%	3 281	22.9%	17.0%
Service charges - Waste Management	15 272	3 406	22.3%	3 406	22.3%	3 511	25.4%	(3.0%)
Sale of Goods and Rendering of Services	4 240	875	20.6%	875	20.6%	1 031	19.1%	(15.2%)
Agency services	3 841	1 127	29.3%	1 127	29.3%	1 084	26.8%	4.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 876	1 780	16.4%	1 780	16.4%	1 255	31.3%	41.9%
Interest earned from Current and Non Current Assets	1 269	868	68.4%	868	68.4%	405	63.8%	114.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	941	155	16.5%	155	16.5%	216	49.4%	(27.9%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	704	1 566	222.4%	1 566	222.4%	92	3.8%	1 600.2%
Non-Exchange Revenue								
Property rates	73 339	25 485	34.7%	25 485	34.7%	24 614	36.6%	3.5%
Surcharges and Taxes	1	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 555	308	2.7%	308	2.7%	243	1.2%	26.9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	88 897	30 536	34.3%	30 536	34.3%	36 492	38.7%	(16.3%)
Interest	-	951	-	951	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	840	954	113.6%	954	113.6%	-	-	(100.0%)
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-
Other Gains	910	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**394 800**	**86 451**	**21.9%**	**86 451**	**21.9%**	**96 525**	**24.4%**	**(10.4%)**
Employee related costs	144 683	30 760	21.3%	30 760	21.3%	29 630	24.6%	3.8%
Remuneration of councillors	6 139	1 439	23.4%	1 439	23.4%	1 287	24.9%	11.8%
Bulk purchases - electricity	95 123	27 751	29.2%	27 751	29.2%	28 140	27.2%	(1.4%)
Inventory consumed	12 291	2 264	18.4%	2 264	18.4%	1 745	21.5%	29.7%
Debt impairment	30 239	7 560	25.0%	7 560	25.0%	9 712	25.0%	(22.2%)
Depreciation and amortisation	29 617	7 402	25.0%	7 402	25.0%	7 037	25.0%	5.2%
Interest	15 789	3 110	19.7%	3 110	19.7%	3 215	27.3%	(3.3%)
Contracted services	33 651	2 147	6.4%	2 147	6.4%	11 675	23.2%	(81.6%)
Transfers and subsidies	30	-	-	-	-	3	.2%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	26 328	4 018	15.3%	4 018	15.3%	4 081	15.8%	(1.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	910	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 750)**	**27 727**		**27 727**		**13 713**		
Transfers and subsidies - capital (monetary allocations)	71 732	2 998	4.2%	2 998	4.2%	744	1.3%	302.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**47 981**	**30 725**		**30 725**		**14 457**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**47 981**	**30 725**		**30 725**		**14 457**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**47 981**	**30 725**		**30 725**		**14 457**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**47 981**	**30 725**		**30 725**		**14 457**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget	2023/24 First Quarter		2023/24 Year to Date		2022/23 First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**86 995**	**2 920**	**3.4%**	**2 920**	**3.4%**	**876**	**1.2%**	**233.4%**
National Government	65 349	2 892	4.4%	2 892	4.4%	744	1.5%	288.5%
Provincial Government	5 731	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**71 080**	**2 892**	**4.1%**	**2 892**	**4.1%**	**744**	**1.3%**	**288.5%**
Borrowing	300	-	-	-	-	118	1.4%	(100.0%)
Internally generated funds	15 615	28	.2%	28	.2%	14	.4%	100.8%
Capital Expenditure Functional	**86 995**	**2 920**	**3.4%**	**2 920**	**3.4%**	**876**	**1.2%**	**233.4%**
Municipal governance and administration	**1 165**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 165	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**8 307**	**367**	**4.4%**	**367**	**4.4%**	**-**	**-**	**(100.0%)**
Community and Social Services	2 576	367	14.2%	367	14.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	5 731	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 838**	**1 228**	**21.0%**	**1 228**	**21.0%**	**758**	**22.0%**	**61.9%**
Planning and Development	4 938	1 227	24.8%	1 227	24.8%	744	29.9%	64.7%
Road Transport	900	1	.1%	1	.1%	14	1.4%	(90.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**71 685**	**1 325**	**1.8%**	**1 325**	**1.8%**	**118**	**.2%**	**1 026.9%**
Energy sources	39 991	26	.1%	26	.1%	61	.2%	(56.9%)
Water Management	14 077	-	-	-	-	-	-	-
Waste Water Management	12 618	1 299	10.3%	1 299	10.3%	56	.6%	2 203.3%
Waste Management	5 000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**405 909**	**144 794**	**35.7%**	**144 794**	**35.7%**	**122 229**	**28.6%**	**18.5%**
Property rates	**70 054**	**16 181**	**23.1%**	**16 181**	**23.1%**	**13 443**	**19.5%**	**20.4%**
Service charges	154 776	50 220	32.4%	50 220	32.4%	49 594	28.6%	1.3%
Other revenue	**20 252**	**15 935**	**78.7%**	**15 935**	**78.7%**	**11 114**	**33.8%**	**43.4%**
Transfers and Subsidies - Operational	87 119	62 457	71.7%	62 457	71.7%	48 078	52.0%	29.9%
Transfers and Subsidies - Capital	73 708	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(316 287)**	**(44 777)**	**14.2%**	**(44 777)**	**14.2%**	**(48 431)**	**15.5%**	**(7.5%)**
Suppliers and employees	(315 796)	(44 777)	14.2%	(44 777)	14.2%	(48 431)	15.5%	(7.5%)
Finance charges	(461)	-	-	-	-	-	-	-
Transfers and grants	(30)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**89 622**	**100 017**	**111.6%**	**100 017**	**111.6%**	**73 798**	**64.1%**	**35.5%**
Cash Flow from Investing Activities								
Receipts	**2 935**	**(564)**	**(19.2%)**	**(564)**	**(19.2%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	2 500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	435	(564)	(129.6%)	(564)	(129.6%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(85 995)**	**(4 067)**	**4.7%**	**(4 067)**	**4.7%**	**(9 944)**	**14.1%**	**(59.1%)**
Capital assets	(85 995)	(4 067)	4.7%	(4 067)	4.7%	(9 944)	14.1%	(59.1%)
Net Cash from/(used) Investing Activities	**(83 059)**	**(4 632)**	**5.6%**	**(4 632)**	**5.6%**	**(9 944)**	**14.1%**	**(53.4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6 562**	**95 385**	**1 453.5%**	**95 385**	**1 453.5%**	**63 855**	**143.3%**	**49.4%**
Cash/cash equivalents at the year begin:	18 429	28 854	156.6%	28 854	156.6%	11 815	278.4%	144.2%
Cash/cash equivalents at the year end:	**24 991**	**124 163**	**496.8%**	**124 163**	**496.8%**	**75 670**	**155.0%**	**64.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 047	11.4%	1 245	4.6%	861	3.2%	21 681	80.8%	26 834	21.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 102	34.7%	1 768	8.6%	714	3.5%	10 865	53.1%	20 449	16.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 078	11.9%	2 303	5.4%	5 635	13.2%	29 593	69.5%	42 609	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 429	10.1%	942	6.7%	642	4.5%	11 134	78.7%	14 147	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 217	13.1%	724	7.8%	473	5.1%	6 853	74.0%	9 267	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	65	100.0%	65	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	801	5.1%	918	5.9%	789	5.1%	13 073	83.9%	15 582	12.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 223)	120.7%	41	(1.5%)	4	(.1%)	508	(19.0%)	(2 670)	(2.1%)	-	-	-	-
Total By Income Source	**15 452**	**12.2%**	**7 941**	**6.3%**	**9 117**	**7.2%**	**93 772**	**74.3%**	**126 282**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	830	19.7%	255	6.1%	1 820	43.3%	1 302	30.9%	4 207	3.3%	-	-	-	-
Commercial	7 254	15.4%	2 403	5.1%	3 354	7.1%	34 034	72.3%	47 046	37.3%	-	-	-	-
Households	5 828	8.5%	4 476	6.5%	3 440	5.0%	54 733	79.9%	68 477	54.2%	-	-	-	-
Other	1 541	23.5%	806	12.3%	503	7.7%	3 704	56.5%	6 554	5.2%	-	-	-	-
Total By Customer Group	**15 452**	**12.2%**	**7 941**	**6.3%**	**9 117**	**7.2%**	**93 772**	**74.3%**	**126 282**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 771	100.0%	-	-	-	-	-	-	11 771	74.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	171	100.0%	-	-	-	-	-	-	171	1.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	439	11.1%	-	-	3 509	88.9%	3 948	24.8%
Total	**11 942**	**75.2%**	**439**	**2.8%**	**-**	**-**	**3 509**	**22.1%**	**15 889**	**100.0%**

Contact Details

Municipal Manager	Mr Mr Gerrit Matthyse	027 482 8000
Financial Manager	Mr Mr Nico Smit	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**527 674**	**140 542**	**26.6%**	**140 542**	**26.6%**	**124 762**	**26.4%**	**12.6%**
Exchange Revenue								
Service charges - Electricity	168 206	41 325	24.6%	41 325	24.6%	38 635	24.1%	7.0%
Service charges - Water	40 832	8 998	22.0%	8 998	22.0%	8 533	23.2%	5.4%
Service charges - Waste Water Management	19 207	4 243	22.1%	4 243	22.1%	4 476	25.2%	(5.2%)
Service charges - Waste Management	39 604	9 802	24.8%	9 802	24.8%	8 211	25.2%	19.4%
Sale of Goods and Rendering of Services	8 951	2 509	28.0%	2 509	28.0%	2 732	31.8%	(8.2%)
Agency services	4 925	607	12.3%	607	12.3%	1 090	18.8%	(44.3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1 374	-	1 374	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	11 533	4 662	40.4%	4 662	40.4%	2 375	29.8%	96.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 669	191	11.4%	191	11.4%	157	9.4%	21.4%
Licence and permits	82	1	.9%	1	.9%	6	7.1%	(86.2%)
Operational Revenue	1 957	443	22.6%	443	22.6%	242	8.8%	83.1%
Non-Exchange Revenue								
Property rates	104 434	32 960	31.6%	32 960	31.6%	29 853	31.5%	10.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 344	38	.2%	38	.2%	1 612	7.6%	(97.6%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	92 430	30 661	33.2%	30 661	33.2%	25 455	34.4%	20.5%
Interest	6 200	918	14.8%	918	14.8%	1 386	27.7%	(33.8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	1 810	-	1 810	-	-	-	(100.0%)
Gains on disposal of Assets	500	-	-	-	-	-	-	-
Other Gains	2 800	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**540 375**	**116 045**	**21.5%**	**116 045**	**21.5%**	**102 986**	**21.1%**	**12.7%**
Employee related costs	182 396	36 804	20.2%	36 804	20.2%	36 284	21.7%	1.4%
Remuneration of councillors	7 273	1 980	27.2%	1 980	27.2%	1 715	24.5%	15.4%
Bulk purchases - electricity	129 216	33 981	26.3%	33 981	26.3%	28 272	22.0%	20.2%
Inventory consumed	23 235	3 658	15.7%	3 658	15.7%	3 322	18.7%	10.1%
Debt impairment	34 208	8 552	25.0%	8 552	25.0%	7 623	25.0%	12.2%
Depreciation and amortisation	32 656	8 164	25.0%	8 164	25.0%	7 167	25.0%	13.9%
Interest	26 527	4 240	16.0%	4 240	16.0%	-	-	(100.0%)
Contracted services	46 526	5 633	12.1%	5 633	12.1%	5 516	14.3%	2.1%
Transfers and subsidies	9 701	3 169	32.7%	3 169	32.7%	2 893	37.1%	9.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	45 832	9 866	21.5%	9 866	21.5%	10 195	25.3%	(3.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	2 805	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 701)**	**24 496**		**24 496**		**21 776**		
Transfers and subsidies - capital (monetary allocations)	49 871	4 820	9.7%	4 820	9.7%	982	4.1%	390.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**37 169**	**29 316**		**29 316**		**22 758**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**37 169**	**29 316**		**29 316**		**22 758**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**37 169**	**29 316**		**29 316**		**22 758**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**37 169**	**29 316**		**29 316**		**22 758**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**102 441**	**11 009**	**10.7%**	**11 009**	**10.7%**	**8 321**	**10.0%**	**32.3%**
National Government	22 362	4 050	18.1%	4 050	18.1%	981	6.1%	312.9%
Provincial Government	27 269	1 407	5.2%	1 407	5.2%	2	-	87 867.8%
District Municipality	-	817	-	817	-	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	240	-	-	-	-	173	32.7%	(100.0%)
Transfers recognised - capital	**49 871**	**6 274**	**12.6%**	**6 274**	**12.6%**	**1 155**	**4.8%**	**443.1%**
Borrowing	30 910	3 858	12.5%	3 858	12.5%	2 859	7.1%	34.9%
Internally generated funds	21 660	877	4.1%	877	4.1%	4 307	22.6%	(79.6%)
Capital Expenditure Functional	**102 441**	**11 009**	**10.7%**	**11 009**	**10.7%**	**8 321**	**10.0%**	**32.3%**
Municipal governance and administration	**8 450**	**393**	**4.7%**	**393**	**4.7%**	**475**	**9.9%**	**(17.3%)**
Executive and Council	20	9	46.6%	9	46.6%	-	-	(100.0%)
Finance and administration	8 430	384	4.6%	384	4.6%	475	10.2%	(19.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**12 730**	**1 503**	**11.8%**	**1 503**	**11.8%**	**1 785**	**20.0%**	**(15.8%)**
Community and Social Services	2 420	1	-	1	-	64	3.4%	(98.5%)
Sport And Recreation	5 714	396	6.9%	396	6.9%	1 718	34.9%	(76.9%)
Public Safety	1 536	463	30.2%	463	30.2%	2	.2%	23 845.8%
Housing	3 060	643	21.0%	643	21.0%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**36 218**	**3 141**	**8.7%**	**3 141**	**8.7%**	**2 293**	**8.7%**	**37.0%**
Planning and Development	31 463	2 957	9.4%	2 957	9.4%	18	.1%	16 302.5%
Road Transport	4 755	184	3.9%	184	3.9%	2 275	17.6%	(91.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**45 043**	**5 972**	**13.3%**	**5 972**	**13.3%**	**3 768**	**8.7%**	**58.5%**
Energy sources	6 736	430	6.4%	430	6.4%	1 205	15.0%	(64.3%)
Water Management	22 757	3 531	15.5%	3 531	15.5%	1 598	6.6%	120.9%
Waste Water Management	13 935	2 011	14.4%	2 011	14.4%	593	9.5%	239.0%
Waste Management	1 615	-	-	-	-	371	7.9%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**538 558**	**144 902**	**26.9%**	**144 902**	**26.9%**	**146 076**	**32.3%**	**(.8%)**
Property rates	**102 622**	**27 649**	**26.9%**	**27 649**	**26.9%**	**24 342**	**28.6%**	**13.6%**
Service charges	260 214	68 269	26.2%	68 269	26.2%	82 770	34.6%	(17.5%)
Other revenue	**21 921**	**9 893**	**45.1%**	**9 893**	**45.1%**	**11 232**	**51.2%**	**(11.9%)**
Transfers and Subsidies - Operational	92 430	28 746	31.1%	28 746	31.1%	24 393	33.0%	17.8%
Transfers and Subsidies - Capital	49 871	5 683	11.4%	5 683	11.4%	3 340	13.8%	70.1%
Interest	11 500	4 662	40.5%	4 662	40.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(453 518)**	**(124 070)**	**27.4%**	**(124 070)**	**27.4%**	**(126 724)**	**30.7%**	**(2.1%)**
Suppliers and employees	(432 563)	(124 070)	28.7%	(124 070)	28.7%	(126 724)	31.9%	(2.1%)
Finance charges	(11 259)	-	-	-	-	-	-	-
Transfers and grants	(9 696)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**85 040**	**20 833**	**24.5%**	**20 833**	**24.5%**	**19 352**	**48.3%**	**7.6%**
Cash Flow from Investing Activities								
Receipts	**(1 316)**	**(540)**	**41.1%**	**(540)**	**41.1%**	**86**	**2.6%**	**(728.4%)**
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 758)	(543)	30.9%	(543)	30.9%	86	2.6%	(731.6%)
Decrease (increase) in non-current investments	(58)	3	(4.7%)	3	(4.7%)	-	-	(100.0%)
Payments	**(102 441)**	**(12 320)**	**12.0%**	**(12 320)**	**12.0%**	**(9 288)**	**11.2%**	**32.6%**
Capital assets	(102 441)	(12 320)	12.0%	(12 320)	12.0%	(9 288)	11.2%	32.6%
Net Cash from/(used) Investing Activities	**(103 757)**	**(12 861)**	**12.4%**	**(12 861)**	**12.4%**	**(9 202)**	**11.5%**	**39.8%**
Cash Flow from Financing Activities								
Receipts	**30 910**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 910	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(14 360)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(14 360)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**16 550**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2 167)**	**7 972**	**(368.0%)**	**7 972**	**(368.0%)**	**10 150**	**(102.6%)**	**(21.5%)**
Cash/cash equivalents at the year begin:	137 334	174 894	127.3%	174 894	127.3%	143 641	91.3%	21.8%
Cash/cash equivalents at the year end:	**135 167**	**182 744**	**135.2%**	**182 744**	**135.2%**	**153 794**	**104.3%**	**18.8%**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 470	19.0%	1 384	7.6%	736	4.0%	12 663	69.4%	18 253	13.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 397	46.8%	1 382	8.7%	582	3.7%	6 455	40.8%	15 816	11.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 709	16.6%	2 471	5.3%	4 252	9.1%	32 057	69.0%	46 488	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 817	11.6%	880	5.6%	584	3.7%	12 408	79.1%	15 690	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 697	14.1%	1 703	6.5%	1 082	4.1%	19 652	75.2%	26 134	19.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	801	4.9%	793	4.9%	690	4.2%	13 968	85.9%	16 252	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 632)	640.1%	61	(8.4%)	70	(9.7%)	3 777	(521.9%)	(724)	(.5%)	-	-	-	-
Total By Income Source	**20 258**	**14.7%**	**8 673**	**6.3%**	**7 997**	**5.8%**	**100 981**	**73.2%**	**137 910**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	328	4.2%	526	6.7%	1 585	20.2%	5 396	68.9%	7 835	5.7%	-	-	-	-
Commercial	6 531	26.4%	1 386	5.6%	1 362	5.5%	15 422	62.4%	24 701	17.9%	-	-	-	-
Households	9 166	9.7%	5 357	5.7%	4 198	4.4%	75 802	80.2%	94 523	68.5%	-	-	-	-
Other	4 233	39.0%	1 404	12.9%	853	7.9%	4 361	40.2%	10 851	7.9%	-	-	-	-
Total By Customer Group	**20 258**	**14.7%**	**8 673**	**6.3%**	**7 997**	**5.8%**	**100 981**	**73.2%**	**137 910**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	271	100.0%	-	-	-	-	-	-	271	98.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	100.0%	-	-	-	-	-	-	5	1.9%
Total	**276**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**276**	**100.0%**

Contact Details

Municipal Manager	Adv H Linde (Hanlie)	022 913 6011
Financial Manager	Ms Nelmarie Bothma (Acting)	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 548 310**	**374 690**	**24.2%**	**374 690**	**24.2%**	**331 787**	**24.7%**	**12.9%**
Exchange Revenue								
Service charges - Electricity	523 046	108 804	20.8%	108 804	20.8%	96 771	21.0%	12.4%
Service charges - Water	172 644	26 408	15.3%	26 408	15.3%	30 512	18.8%	(13.4%)
Service charges - Waste Water Management	95 641	23 080	24.1%	23 080	24.1%	24 564	26.2%	(6.0%)
Service charges - Waste Management	83 535	21 301	25.5%	21 301	25.5%	23 248	27.7%	(8.4%)
Sale of Goods and Rendering of Services	26 928	2 249	8.4%	2 249	8.4%	3 550	20.9%	(36.7%)
Agency services	9 380	2 188	23.3%	2 188	23.3%	2 415	21.2%	(9.4%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 429	3 259	31.3%	3 259	31.3%	2 559	29.5%	27.3%
Interest earned from Current and Non Current Assets	48 637	17 399	35.8%	17 399	35.8%	11 454	33.5%	51.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 703	3 407	23.2%	3 407	23.2%	3 202	28.9%	6.4%
Licence and permits	1 470	315	21.4%	315	21.4%	300	17.2%	4.9%
Operational Revenue	13 138	1 893	14.4%	1 893	14.4%	3 534	24.7%	(46.4%)
Non-Exchange Revenue								
Property rates	325 915	88 955	27.3%	88 955	27.3%	74 760	25.8%	19.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 089	5 975	24.8%	5 975	24.8%	4 171	22.7%	43.3%
Licences or permits	5	1	12.3%	1	12.3%	-	-	(100.0%)
Transfer and subsidies - Operational	159 565	58 885	36.9%	58 885	36.9%	49 642	37.8%	18.6%
Interest	3 704	1 331	35.9%	1 331	35.9%	1 105	37.6%	20.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	35 482	9 240	26.0%	9 240	26.0%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 609 772**	**340 476**	**21.2%**	**340 476**	**21.2%**	**313 896**	**22.5%**	**8.5%**
Employee related costs	527 294	125 392	23.8%	125 392	23.8%	114 479	23.8%	9.5%
Remuneration of councillors	15 331	3 961	25.8%	3 961	25.8%	3 220	22.4%	23.0%
Bulk purchases - electricity	430 700	103 929	24.1%	103 929	24.1%	87 951	24.2%	18.2%
Inventory consumed	127 679	22 417	17.6%	22 417	17.6%	20 193	22.5%	11.0%
Debt impairment	8 080	(8 045)	(99.6%)	(8 045)	(99.6%)	(835)	(6.3%)	863.7%
Depreciation and amortisation	186 267	41 206	22.1%	41 206	22.1%	39 845	22.4%	3.4%
Interest	19 420	4 844	24.9%	4 844	24.9%	4 997	25.2%	(3.1%)
Contracted services	171 707	18 764	10.9%	18 764	10.9%	16 997	13.4%	10.4%
Transfers and subsidies	1 023	146	14.3%	146	14.3%	160	4.1%	(8.8%)
Irrecoverable debts written off	33 054	3 733	11.3%	3 733	11.3%	5 234	16.8%	(28.7%)
Operational costs	79 829	23 942	30.0%	23 942	30.0%	21 215	30.2%	12.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	9 389	188	2.0%	188	2.0%	439	7.3%	(57.2%)
Surplus/(Deficit)	**(61 462)**	**34 214**		**34 214**		**17 891**		
Transfers and subsidies - capital (monetary allocations)	60 253	6 527	10.8%	6 527	10.8%	6 574	14.8%	(.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 210)**	**40 741**		**40 741**		**24 465**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(1 210)**	**40 741**		**40 741**		**24 465**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 210)**	**40 741**		**40 741**		**24 465**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 210)**	**40 741**		**40 741**		**24 465**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**312 265**	**23 907**	**7.7%**	**23 907**	**7.7%**	**19 559**	**5.3%**	**22.2%**
National Government	46 490	5 759	12.4%	5 759	12.4%	3 190	15.5%	80.5%
Provincial Government	13 763	4	-	4	-	2 965	12.4%	(99.9%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 253**	**5 763**	**9.6%**	**5 763**	**9.6%**	**6 155**	**13.9%**	**(6.4%)**
Borrowing	51 774	1 511	2.9%	1 511	2.9%	3 733	3.1%	(59.5%)
Internally generated funds	200 239	16 633	8.3%	16 633	8.3%	9 671	4.7%	72.0%
Capital Expenditure Functional	**312 265**	**23 907**	**7.7%**	**23 907**	**7.7%**	**19 559**	**5.3%**	**22.2%**
Municipal governance and administration	**55 679**	**7 471**	**13.4%**	**7 471**	**13.4%**	**1 527**	**3.2%**	**389.2%**
Executive and Council	50	-	-	-	-	-	-	-
Finance and administration	55 579	7 471	13.4%	7 471	13.4%	1 527	3.2%	389.2%
Internal audit	50	-	-	-	-	-	-	-
Community and Public Safety	**24 308**	**1 021**	**4.2%**	**1 021**	**4.2%**	**415**	**2.5%**	**146.1%**
Community and Social Services	4 265	179	4.2%	179	4.2%	-	-	(100.0%)
Sport And Recreation	17 728	767	4.3%	767	4.3%	191	3.2%	301.2%
Public Safety	1 750	-	-	-	-	224	3.9%	(100.0%)
Housing	565	75	13.2%	75	13.2%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**52 989**	**7 650**	**14.4%**	**7 650**	**14.4%**	**10 976**	**8.5%**	**(30.3%)**
Planning and Development	313	403	128.8%	403	128.8%	1 759	21.9%	(77.1%)
Road Transport	52 473	7 247	13.8%	7 247	13.8%	9 217	7.6%	(21.4%)
Environmental Protection	204	-	-	-	-	-	-	-
Trading Services	**179 109**	**7 765**	**4.3%**	**7 765**	**4.3%**	**6 641**	**3.8%**	**16.9%**
Energy sources	52 983	817	1.5%	817	1.5%	2 057	7.6%	(60.3%)
Water Management	36 135	122	.3%	122	.3%	3 024	5.3%	(96.0%)
Waste Water Management	83 941	6 119	7.3%	6 119	7.3%	1 559	1.9%	292.4%
Waste Management	6 050	707	11.7%	707	11.7%	-	-	(100.0%)
Other	**180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24 Budget	2023/24 First Quarter	2023/24 Year to Date	2022/23 First Quarter	Q1 of 2022/23 to Q1 of 2023/24

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 559 441**	**428 467**	**27.5%**	**428 467**	**27.5%**	**409 702**	**30.6%**	**4.6%**
Property rates	**319 896**	**77 988**	**24.4%**	**77 988**	**24.4%**	**72 524**	**25.8%**	**7.5%**
Service charges	902 151	232 498	25.8%	232 498	25.8%	228 040	28.8%	2.0%
Other revenue	**53 660**	**29 743**	**55.4%**	**29 743**	**55.4%**	**38 407**	**83.3%**	**(22.6%)**
Transfers and Subsidies - Operational	174 844	61 113	35.0%	61 113	35.0%	50 516	35.7%	21.0%
Transfers and Subsidies - Capital	60 253	12 025	20.0%	12 025	20.0%	10 075	22.7%	19.4%
Interest	48 637	15 100	31.0%	15 100	31.0%	10 140	29.7%	48.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 367 944)**	**(507 463)**	**37.1%**	**(507 463)**	**37.1%**	**(451 645)**	**38.7%**	**12.4%**
Suppliers and employees	(1 355 699)	(507 463)	37.4%	(507 463)	37.4%	(451 645)	39.1%	12.4%
Finance charges	(12 245)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**191 497**	**(78 997)**	**(41.3%)**	**(78 997)**	**(41.3%)**	**(41 943)**	**(24.8%)**	**88.3%**
Cash Flow from Investing Activities								
Receipts	**-**	**145**	**-**	**145**	**-**	**857**	**-**	**(83.1%)**
Proceeds on disposal of PPE	-	145	-	145	-	857	-	(83.1%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(312 265)**	**(29 125)**	**9.3%**	**(29 125)**	**9.3%**	**(23 974)**	**6.5%**	**21.5%**
Capital assets	(312 265)	(29 125)	9.3%	(29 125)	9.3%	(23 974)	6.5%	21.5%
Net Cash from/(used) Investing Activities	**(312 265)**	**(28 980)**	**9.3%**	**(28 980)**	**9.3%**	**(23 117)**	**6.3%**	**25.4%**
Cash Flow from Financing Activities								
Receipts	**54 874**	**544**	**1.0%**	**544**	**1.0%**	**866**	**.7%**	**(37.2%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	51 374	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 500	544	15.5%	544	15.5%	866	34.6%	(37.2%)
Payments	**(11 222)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(11 222)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**43 652**	**544**	**1.2%**	**544**	**1.2%**	**866**	**.8%**	**(37.2%)**
Net Increase/(Decrease) in cash held	**(77 117)**	**(107 433)**	**139.3%**	**(107 433)**	**139.3%**	**(64 194)**	**71.1%**	**67.4%**
Cash/cash equivalents at the year begin:	588 478	781 645	132.8%	781 645	132.8%	769 634	127.4%	1.6%
Cash/cash equivalents at the year end:	**511 361**	**674 212**	**131.8%**	**674 212**	**131.8%**	**705 439**	**137.3%**	**(4.4%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 266	21.1%	2 046	3.0%	1 576	2.3%	49 780	73.6%	67 668	20.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 734	83.9%	962	2.5%	374	1.0%	4 736	12.5%	37 807	11.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 132	27.9%	2 643	3.5%	9 584	12.6%	42 425	56.0%	75 784	22.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 202	22.4%	1 371	3.7%	1 197	3.3%	25 839	70.6%	36 609	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 522	17.8%	1 457	3.5%	1 164	2.8%	32 016	75.9%	42 159	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	.4%	3	.4%	5	.7%	723	98.5%	733	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 685	3.0%	1 683	3.0%	1 628	2.9%	51 558	91.2%	56 555	17.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	216	1.3%	13 240	82.2%	125	.8%	2 524	15.7%	16 105	4.8%	-	-	-	-
Total By Income Source	**84 760**	**25.4%**	**23 405**	**7.0%**	**15 654**	**4.7%**	**209 602**	**62.9%**	**333 421**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 561	26.6%	492	2.4%	7 584	36.3%	7 270	34.8%	20 908	6.3%	-	-	-	-
Commercial	36 611	41.7%	15 008	17.1%	1 745	2.0%	34 435	39.2%	87 799	26.3%	-	-	-	-
Households	42 588	19.0%	7 905	3.5%	6 324	2.8%	167 897	74.7%	224 714	67.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**84 760**	**25.4%**	**23 405**	**7.0%**	**15 654**	**4.7%**	**209 602**	**62.9%**	**333 421**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 917	99.6%	18	.4%	-	-	2	-	4 936	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 917**	**99.6%**	**18**	**.4%**	**-**	**-**	**2**	**-**	**4 936**	**100.0%**

Contact Details

Municipal Manager	Mr Mr Heinrich Mettler	022 701 7098
Financial Manager	Mr Mr Stefan Vorster	022 701 6977

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 085 098**	**278 119**	**25.6%**	**278 119**	**25.6%**	**263 715**	**25.9%**	**5.5%**
Exchange Revenue								
Service charges - Electricity	421 007	112 875	26.8%	112 875	26.8%	97 532	24.7%	15.7%
Service charges - Water	91 857	18 066	19.7%	18 066	19.7%	17 905	23.0%	.9%
Service charges - Waste Water Management	51 053	13 232	25.9%	13 232	25.9%	11 663	24.5%	13.4%
Service charges - Waste Management	32 997	8 387	25.4%	8 387	25.4%	7 324	25.7%	14.5%
Sale of Goods and Rendering of Services	13 113	3 069	23.4%	3 069	23.4%	2 798	23.3%	9.7%
Agency services	6 403	1 670	26.1%	1 670	26.1%	1 736	28.7%	(3.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 640	757	28.7%	757	28.7%	532	19.2%	42.2%
Interest earned from Current and Non Current Assets	55 954	2 519	4.5%	2 519	4.5%	1 884	5.3%	33.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 967	522	26.5%	522	26.5%	505	31.1%	3.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	3 933	1 342	34.1%	1 342	34.1%	1 074	30.6%	25.0%
Non-Exchange Revenue								
Property rates	167 830	45 187	26.9%	45 187	26.9%	44 523	30.0%	1.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 076	135	.4%	135	.4%	63	.2%	115.2%
Licences or permits	5 158	1 235	23.9%	1 235	23.9%	1 204	25.2%	2.6%
Transfer and subsidies - Operational	168 036	65 816	39.2%	65 816	39.2%	65 548	35.2%	.4%
Interest	1 060	373	35.2%	373	35.2%	241	35.1%	54.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	15 402	2 874	18.7%	2 874	18.7%	2 846	18.0%	1.0%
Gains on disposal of Assets	14 613	61	.4%	61	.4%	6 337	39.9%	(99.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 071 330**	**184 988**	**17.3%**	**184 988**	**17.3%**	**175 195**	**17.0%**	**5.6%**
Employee related costs	316 394	66 723	21.1%	66 723	21.1%	62 525	21.3%	6.7%
Remuneration of councillors	12 081	3 343	27.7%	3 343	27.7%	2 792	24.8%	19.7%
Bulk purchases - electricity	356 097	82 436	23.1%	82 436	23.1%	75 771	22.8%	8.8%
Inventory consumed	61 034	5 138	8.4%	5 138	8.4%	5 499	11.6%	(6.6%)
Debt impairment	4 424	-	-	-	-	-	-	-
Depreciation and amortisation	112 614	-	-	-	-	-	-	-
Interest	14 486	-	-	-	-	-	-	-
Contracted services	70 092	10 600	15.1%	10 600	15.1%	20 099	19.1%	(47.3%)
Transfers and subsidies	5 060	1 655	32.7%	1 655	32.7%	1 850	42.4%	(10.5%)
Irrecoverable debts written off	32 910	-	-	-	-	(5)	-	(100.0%)
Operational costs	57 831	15 093	26.1%	15 093	26.1%	6 663	13.0%	126.5%
Losses on disposal of Assets	16 413	-	-	-	-	-	-	-
Other Losses	11 894	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 768**	**93 131**		**93 131**		**88 520**		
Transfers and subsidies - capital (monetary allocations)	107 387	3 192	3.0%	3 192	3.0%	1 304	1.7%	144.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**121 155**	**96 323**		**96 323**		**89 825**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**121 155**	**96 323**		**96 323**		**89 825**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**121 155**	**96 323**		**96 323**		**89 825**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**121 155**	**96 323**		**96 323**		**89 825**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**209 052**	**8 176**	**3.9%**	**8 176**	**3.9%**	**5 375**	**2.8%**	**52.1%**
National Government	48 366	3 188	6.6%	3 188	6.6%	1 304	3.1%	144.4%
Provincial Government	57 796	4	-	4	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	1 225	-	-	-	-	-	-	-
Transfers recognised - capital	**107 387**	**3 192**	**3.0%**	**3 192**	**3.0%**	**1 304**	**1.7%**	**144.7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	101 665	4 983	4.9%	4 983	4.9%	4 070	3.5%	22.4%
Capital Expenditure Functional	**209 052**	**8 176**	**3.9%**	**8 176**	**3.9%**	**5 375**	**2.8%**	**52.1%**
Municipal governance and administration	**8 444**	**51**	**.6%**	**51**	**.6%**	**45**	**.4%**	**12.2%**
Executive and Council	704	-	-	-	-	3	.5%	(100.0%)
Finance and administration	7 740	51	.7%	51	.7%	42	.4%	20.3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**32 539**	**1 359**	**4.2%**	**1 359**	**4.2%**	**135**	**1.8%**	**908.4%**
Community and Social Services	1 250	6	.5%	6	.5%	-	-	(100.0%)
Sport And Recreation	27 390	1 350	4.9%	1 350	4.9%	102	3.3%	1 229.2%
Public Safety	3 899	3	.1%	3	.1%	33	.8%	(91.9%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**81 843**	**1 531**	**1.9%**	**1 531**	**1.9%**	**2 010**	**2.8%**	**(23.8%)**
Planning and Development	14 612	28	.2%	28	.2%	8	.1%	251.5%
Road Transport	67 231	1 503	2.2%	1 503	2.2%	2 002	3.2%	(24.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**86 227**	**5 234**	**6.1%**	**5 234**	**6.1%**	**3 184**	**3.1%**	**64.4%**
Energy sources	53 741	1 977	3.7%	1 977	3.7%	1 423	3.3%	39.0%
Water Management	14 564	152	1.0%	152	1.0%	1 642	5.6%	(90.8%)
Waste Water Management	13 915	2 726	19.6%	2 726	19.6%	120	.5%	2 177.0%
Waste Management	4 007	379	9.5%	379	9.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 123 302**	**339 215**	**30.2%**	**339 215**	**30.2%**	**330 859**	**32.4%**	**2.5%**
Property rates	**164 473**	**57 776**	**35.1%**	**57 776**	**35.1%**	**69 824**	**49.1%**	**(17.3%)**
Service charges	590 304	153 182	25.9%	153 182	25.9%	136 076	25.0%	12.6%
Other revenue	**37 148**	**28 078**	**75.6%**	**28 078**	**75.6%**	**28 882**	**82.6%**	**(2.8%)**
Transfers and Subsidies - Operational	168 036	75 254	44.8%	75 254	44.8%	61 615	33.1%	22.1%
Transfers and Subsidies - Capital	107 387	24 925	23.2%	24 925	23.2%	34 463	44.7%	(27.7%)
Interest	55 954	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(898 367)**	**(188 229)**	**21.0%**	**(188 229)**	**21.0%**	**(197 367)**	**22.8%**	**(4.6%)**
Suppliers and employees	(883 983)	(188 229)	21.3%	(188 229)	21.3%	(197 367)	23.2%	(4.6%)
Finance charges	(9 324)	-	-	-	-	-	-	-
Transfers and grants	(5 060)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**224 935**	**150 986**	**67.1%**	**150 986**	**67.1%**	**133 492**	**84.8%**	**13.1%**
Cash Flow from Investing Activities								
Receipts	**14 612**	**61**	**.4%**	**61**	**.4%**	**6 337**	**39.9%**	**(99.0%)**
Proceeds on disposal of PPE	14 613	61	.4%	61	.4%	6 337	39.9%	(99.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(0)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(209 052)**	**(7 615)**	**3.6%**	**(7 615)**	**3.6%**	**(4 584)**	**2.4%**	**66.1%**
Capital assets	(209 052)	(7 615)	3.6%	(7 615)	3.6%	(4 584)	2.4%	66.1%
Net Cash from/(used) Investing Activities	**(194 440)**	**(7 554)**	**3.9%**	**(7 554)**	**3.9%**	**1 753**	**(1.0%)**	**(530.9%)**
Cash Flow from Financing Activities								
Receipts	**500**	**343**	**68.6%**	**343**	**68.6%**	**(277)**	**55.5%**	**(223.7%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	343	68.6%	343	68.6%	(277)	55.5%	(223.7%)
Payments	**(8 761)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(8 761)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(8 261)**	**343**	**(4.2%)**	**343**	**(4.2%)**	**(277)**	**2.4%**	**(223.7%)**
Net Increase/(Decrease) in cash held	**22 234**	**143 775**	**646.7%**	**143 775**	**646.7%**	**134 967**	**(460.8%)**	**6.5%**
Cash/cash equivalents at the year begin:	662 215	722 017	109.0%	722 017	109.0%	665 091	103.6%	8.6%
Cash/cash equivalents at the year end:	**684 449**	**865 792**	**126.5%**	**865 792**	**126.5%**	**800 057**	**130.5%**	**8.2%**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 068	34.3%	2 576	12.5%	1 158	5.6%	9 799	47.6%	20 601	18.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 761	86.5%	3 267	8.4%	200	.5%	1 816	4.7%	39 044	35.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 568	47.9%	2 718	9.6%	902	3.2%	11 137	39.3%	28 325	25.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 837	33.0%	1 523	13.1%	501	4.3%	5 750	49.5%	11 611	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 337	33.5%	1 155	11.6%	419	4.2%	5 049	50.7%	9 960	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	34.2%	25	24.2%	5	4.5%	38	37.1%	103	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 067)	(1 087.2%)	334	175.7%	188	98.8%	1 736	912.7%	190	.2%	-	-	-	-
Total By Income Source	**59 539**	**54.2%**	**11 598**	**10.6%**	**3 373**	**3.1%**	**35 325**	**32.2%**	**109 835**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 897	52.3%	125	2.3%	60	1.1%	2 453	44.3%	5 535	5.0%	-	-	-	-
Commercial	26 313	89.7%	1 355	4.6%	118	.4%	1 563	5.3%	29 349	26.7%	-	-	-	-
Households	30 329	40.5%	10 118	13.5%	3 195	4.3%	31 309	41.8%	74 951	68.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**59 539**	**54.2%**	**11 598**	**10.6%**	**3 373**	**3.1%**	**35 325**	**32.2%**	**109 835**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 677	99.3%	-	-	-	-	58	.7%	8 735	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**8 677**	**99.3%**	**-**	**-**	**-**	**-**	**58**	**.7%**	**8 735**	**100.0%**

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**503 013**	**84 570**	**16.8%**	**84 570**	**16.8%**	**118 006**	**25.4%**	**(28.3%)**
Exchange Revenue								
Service charges - Electricity	1 238	470	38.0%	470	38.0%	356	25.1%	32.0%
Service charges - Water	144 676	32 011	22.1%	32 011	22.1%	24 928	19.9%	28.4%
Service charges - Waste Water Management	119	29	24.2%	29	24.2%	27	23.7%	7.9%
Service charges - Waste Management	84	21	24.5%	21	24.5%	19	23.1%	9.5%
Sale of Goods and Rendering of Services	29 227	1 309	4.5%	1 309	4.5%	6 018	19.4%	(78.3%)
Agency services	182 595	-	-	-	-	42 381	25.0%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	178	69	38.7%	69	38.7%	53	35.1%	29.1%
Interest earned from Current and Non Current Assets	14 942	5 057	33.8%	5 057	33.8%	1 709	11.4%	195.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 749	609	16.2%	609	16.2%	939	26.6%	(35.2%)
Licence and permits	258	102	39.4%	102	39.4%	99	40.2%	2.2%
Operational Revenue	796	240	30.1%	240	30.1%	64	12.8%	272.4%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	10 000	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 431	8 519	26.3%	8 519	26.3%	6 051	20.0%	40.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	82 720	36 136	43.7%	36 136	43.7%	35 361	44.0%	2.2%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**506 374**	**96 821**	**19.1%**	**96 821**	**19.1%**	**97 698**	**20.8%**	**(.9%)**
Employee related costs	242 905	53 726	22.1%	53 726	22.1%	49 929	21.6%	7.6%
Remuneration of councillors	7 595	2 009	26.4%	2 009	26.4%	1 811	25.1%	10.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	76 841	12 598	16.4%	12 598	16.4%	16 872	21.4%	(25.3%)
Debt impairment	1 970	-	-	-	-	-	-	-
Depreciation and amortisation	11 238	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	46 084	12 025	26.1%	12 025	26.1%	7 569	19.5%	58.9%
Transfers and subsidies	853	214	25.1%	214	25.1%	277	19.0%	(22.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	117 161	16 249	13.9%	16 249	13.9%	21 239	21.9%	(23.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 727	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 361)**	**(12 251)**		**(12 251)**		**20 308**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3 361)**	**(12 251)**		**(12 251)**		**20 308**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(3 361)**	**(12 251)**		**(12 251)**		**20 308**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3 361)**	**(12 251)**		**(12 251)**		**20 308**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3 361)**	**(12 251)**		**(12 251)**		**20 308**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**38 500**	**66**	**.2%**	**66**	**.2%**	**1 652**	**11.6%**	**(96.0%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	38 500	66	.2%	66	.2%	1 652	11.8%	(96.0%)
Capital Expenditure Functional	**38 500**	**66**	**.2%**	**66**	**.2%**	**1 652**	**11.6%**	**(96.0%)**
Municipal governance and administration	**3 019**	**32**	**1.0%**	**32**	**1.0%**	**46**	**1.4%**	**(31.1%)**
Executive and Council	120	-	-	-	-	4	.7%	(100.0%)
Finance and administration	2 899	32	1.1%	32	1.1%	42	1.5%	(25.4%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**2 767**	**-**	**-**	**-**	**-**	**711**	**13.3%**	**(100.0%)**
Community and Social Services	850	-	-	-	-	67	13.7%	(100.0%)
Sport And Recreation	1 000	-	-	-	-	27	2.4%	(100.0%)
Public Safety	800	-	-	-	-	603	20.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	117	-	-	-	-	13	1.8%	(100.0%)
Economic and Environmental Services	**28 715**	**-**	**-**	**-**	**-**	**3**	**1.0%**	**(100.0%)**
Planning and Development	28 715	-	-	-	-	3	1.0%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**4 000**	**35**	**.9%**	**35**	**.9%**	**893**	**17.0%**	**(96.1%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	4 000	35	.9%	35	.9%	424	8.1%	(91.9%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	469	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**502 835**	**51 858**	**10.3%**	**51 858**	**10.3%**	**40 515**	**8.7%**	**28.0%**
Property rates	-	-	-	-	-	-	-	-
Service charges	146 118	5 406	3.7%	5 406	3.7%	5 269	4.1%	2.6%
Other revenue	**309 345**	**39 112**	**12.6%**	**39 112**	**12.6%**	**31 993**	**10.9%**	**22.3%**
Transfers and Subsidies - Operational	32 431	2 283	7.0%	2 283	7.0%	1 357	4.5%	68.3%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	14 942	5 057	33.8%	5 057	33.8%	1 896	12.7%	166.7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(482 067)**	**(25 814)**	**5.4%**	**(25 814)**	**5.4%**	**(25 679)**	**5.7%**	**.5%**
Suppliers and employees	(480 924)	(25 814)	5.4%	(25 814)	5.4%	(25 679)	5.8%	.5%
Finance charges	(290)	-	-	-	-	-	-	-
Transfers and grants	(853)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**20 768**	**26 044**	**125.4%**	**26 044**	**125.4%**	**14 836**	**75.8%**	**75.5%**
Cash Flow from Investing Activities								
Receipts	**(845)**	**(16 618)**	**1 966.9%**	**(16 618)**	**1 966.9%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(845)	(16 618)	1 966.9%	(16 618)	1 966.9%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(38 500)**	**(71)**	**.2%**	**(71)**	**.2%**	**(1 901)**	**13.4%**	**(96.3%)**
Capital assets	(38 500)	(71)	.2%	(71)	.2%	(1 901)	13.4%	(96.3%)
Net Cash from/(used) Investing Activities	**(39 345)**	**(16 689)**	**42.4%**	**(16 689)**	**42.4%**	**(1 901)**	**13.5%**	**778.1%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(18 577)**	**9 356**	**(50.4%)**	**9 356**	**(50.4%)**	**12 936**	**328.2%**	**(27.7%)**
Cash/cash equivalents at the year begin:	354 291	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**335 714**	**353 685**	**105.4%**	**353 685**	**105.4%**	**341 680**	**105.1%**	**3.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 377	99.1%	65	.5%	17	.1%	33	.3%	12 492	84.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	226	74.8%	35	11.4%	21	6.8%	21	7.0%	302	2.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13	90.5%	0	2.9%	0	2.8%	1	3.7%	14	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9	89.3%	0	3.3%	0	3.2%	0	4.2%	10	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	460	56.2%	185	22.5%	75	9.1%	99	12.1%	819	5.5%	-	-	-	-
Interest on Arrear Debtor Accounts	8	8.0%	5	5.5%	5	5.2%	78	81.4%	96	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	252	22.6%	9	.9%	134	12.0%	719	64.5%	1 114	7.5%	-	-	-	-
Total By Income Source	**13 345**	**89.9%**	**300**	**2.0%**	**252**	**1.7%**	**951**	**6.4%**	**14 848**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 786	95.6%	2	-	124	1.1%	374	3.3%	11 286	76.0%	-	-	-	-
Commercial	373	90.5%	7	1.8%	0	-	32	7.6%	413	2.8%	-	-	-	-
Households	1 929	71.8%	244	9.1%	86	3.2%	429	16.0%	2 687	18.1%	-	-	-	-
Other	257	55.7%	47	10.1%	41	9.0%	116	25.1%	461	3.1%	-	-	-	-
Total By Customer Group	**13 345**	**89.9%**	**300**	**2.0%**	**252**	**1.7%**	**951**	**6.4%**	**14 848**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	362	40.2%	525	58.4%	12	1.3%	-	-	899	100.0%
Total	**362**	**40.2%**	**525**	**58.4%**	**12**	**1.3%**	**-**	**-**	**899**	**100.0%**

Contact Details

Municipal Manager	Mr D Joubert	022 433 8410
Financial Manager	Dr Johan Tesselaar	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget	2023/24 First Quarter		2023/24 Year to Date		2022/23 First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**857 781**	**273 490**	**31.9%**	**273 490**	**31.9%**	**241 178**	**32.2%**	**13.4%**
Exchange Revenue								
Service charges - Electricity	399 102	98 911	24.8%	98 911	24.8%	96 229	28.5%	2.8%
Service charges - Water	53 000	11 497	21.7%	11 497	21.7%	10 284	20.6%	11.8%
Service charges - Waste Water Management	33 059	20 035	60.6%	20 035	60.6%	11 838	36.9%	69.2%
Service charges - Waste Management	31 315	8 638	27.6%	8 638	27.6%	7 593	25.1%	13.8%
Sale of Goods and Rendering of Services	5 272	752	14.3%	752	14.3%	1 082	25.6%	(30.5%)
Agency services	4 461	1 277	28.6%	1 277	28.6%	1 318	31.0%	(3.1%)
Interest	10	-	-	-	-	-	-	-
Interest earned from Receivables	23 503	7 360	31.3%	7 360	31.3%	4 126	58.1%	78.4%
Interest earned from Current and Non Current Assets	12 444	6 496	52.2%	6 496	52.2%	1 194	23.5%	444.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	26	-	-	-	-	-	-	-
Rental from Fixed Assets	4 648	1 043	22.4%	1 043	22.4%	1 129	33.1%	(7.7%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	1 679	118	7.1%	118	7.1%	364	10.4%	(67.5%)
Non-Exchange Revenue								
Property rates	105 353	54 431	51.7%	54 431	51.7%	50 931	53.3%	6.9%
Surcharges and Taxes	7 290	672	9.2%	672	9.2%	2 838	36.2%	(76.3%)
Fines, penalties and forfeits	11 194	1 779	15.9%	1 779	15.9%	2 599	23.3%	(31.5%)
Licences or permits	2 327	317	13.6%	317	13.6%	329	14.9%	(3.8%)
Transfer and subsidies - Operational	158 793	58 495	36.8%	58 495	36.8%	47 805	31.4%	22.4%
Interest	3 566	828	23.2%	828	23.2%	696	34.8%	18.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	739	841	113.8%	841	113.8%	823	-	2.2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**912 737**	**155 353**	**17.0%**	**155 353**	**17.0%**	**157 057**	**19.6%**	**(1.1%)**
Employee related costs	257 116	59 322	23.1%	59 322	23.1%	57 857	23.4%	2.5%
Remuneration of councillors	11 983	3 068	25.6%	3 068	25.6%	2 826	23.3%	8.5%
Bulk purchases - electricity	360 544	66 472	18.4%	66 472	18.4%	68 982	21.9%	(3.6%)
Inventory consumed	18 512	4 699	25.4%	4 699	25.4%	3 286	20.3%	43.0%
Debt impairment	64 475	-	-	-	-	6 761	14.7%	(100.0%)
Depreciation and amortisation	54 369	1	-	1	-	-	-	(100.0%)
Interest	9 535	-	-	-	-	-	-	-
Contracted services	64 652	8 678	13.4%	8 678	13.4%	5 347	10.1%	62.3%
Transfers and subsidies	8 918	624	7.0%	624	7.0%	538	4.1%	16.2%
Irrecoverable debts written off	-	11	-	11	-	42	-	(73.8%)
Operational costs	56 396	12 478	22.1%	12 478	22.1%	11 418	23.3%	9.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	6 237	-	-	-	-	-	-	-
Surplus/(Deficit)	**(54 955)**	**118 137**		**118 137**		**84 121**		
Transfers and subsidies - capital (monetary allocations)	46 921	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8 035)**	**118 137**		**118 137**		**84 121**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(8 035)**	**118 137**		**118 137**		**84 121**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(8 035)**	**118 137**		**118 137**		**84 121**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(8 035)**	**118 137**		**118 137**		**84 121**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget	2023/24 First Quarter		2023/24 Year to Date		2022/23 First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**73 264**	**10 014**	**13.7%**	**10 014**	**13.7%**	**19 344**	**21.0%**	**(48.2%)**
National Government	25 175	735	2.9%	735	2.9%	13 448	26.2%	(94.5%)
Provincial Government	21 566	4 906	22.7%	4 906	22.7%	4 978	64.6%	(1.4%)
District Municipality	600	-	-	-	-	258	51.7%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 342**	**5 641**	**11.9%**	**5 641**	**11.9%**	**18 684**	**31.1%**	**(69.8%)**
Borrowing	9 000	612	6.8%	612	6.8%	-	-	(100.0%)
Internally generated funds	16 923	3 761	22.2%	3 761	22.2%	660	3.0%	469.7%
Capital Expenditure Functional	**73 264**	**10 014**	**13.7%**	**10 014**	**13.7%**	**19 344**	**21.0%**	**(48.2%)**
Municipal governance and administration	**2 180**	**76**	**3.5%**	**76**	**3.5%**	**116**	**5.3%**	**(34.6%)**
Executive and Council	-	58	-	58	-	55	16.2%	6.1%
Finance and administration	2 180	17	.8%	17	.8%	61	3.3%	(71.3%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**5 064**	**735**	**14.5%**	**735**	**14.5%**	**19**	**.2%**	**3 868.9%**
Community and Social Services	2 000	-	-	-	-	7	.6%	(100.0%)
Sport And Recreation	858	735	85.7%	735	85.7%	12	.1%	6 132.5%
Public Safety	1 707	-	-	-	-	-	-	-
Housing	500	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 023**	**5 196**	**20.0%**	**5 196**	**20.0%**	**11 366**	**45.6%**	**(54.3%)**
Planning and Development	400	2	.5%	2	.5%	-	-	(100.0%)
Road Transport	25 623	5 194	20.3%	5 194	20.3%	11 366	45.6%	(54.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**39 997**	**4 007**	**10.0%**	**4 007**	**10.0%**	**7 844**	**14.2%**	**(48.9%)**
Energy sources	6 491	1 687	26.0%	1 687	26.0%	-	-	(100.0%)
Water Management	19 358	1 708	8.8%	1 708	8.8%	7 535	31.5%	(77.3%)
Waste Water Management	100	-	-	-	-	308	1.9%	(100.0%)
Waste Management	14 048	612	4.4%	612	4.4%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**976 265**	**246 967**	**25.3%**	**246 967**	**25.3%**	**254 649**	**32.1%**	**(3.0%)**
Property rates	**91 170**	**1 664**	**1.8%**	**1 664**	**1.8%**	**1 291**	**1.4%**	**28.9%**
Service charges	650 755	164 273	25.2%	164 273	25.2%	171 242	36.4%	(4.1%)
Other revenue	**16 342**	**2 979**	**18.2%**	**2 979**	**18.2%**	**3 193**	**21.4%**	**(6.7%)**
Transfers and Subsidies - Operational	156 768	63 035	40.2%	63 035	40.2%	54 832	36.6%	15.0%
Transfers and Subsidies - Capital	55 289	15 016	27.2%	15 016	27.2%	24 090	38.4%	(37.7%)
Interest	5 941	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(983 456)**	**(144 148)**	**14.7%**	**(144 148)**	**14.7%**	**(134 821)**	**18.4%**	**6.9%**
Suppliers and employees	(983 456)	(144 148)	14.7%	(144 148)	14.7%	(134 821)	18.4%	6.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(7 191)**	**102 818**	**(1 429.9%)**	**102 818**	**(1 429.9%)**	**119 828**	**193.6%**	**(14.2%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(68 014)**	**(11 742)**	**17.3%**	**(11 742)**	**17.3%**	**(23 113)**	**25.1%**	**(49.2%)**
Capital assets	(68 014)	(11 742)	17.3%	(11 742)	17.3%	(23 113)	25.1%	(49.2%)
Net Cash from/(used) Investing Activities	**(68 014)**	**(11 742)**	**17.3%**	**(11 742)**	**17.3%**	**(23 113)**	**25.1%**	**(49.2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**107**	**-**	**107**	**-**	**113**	**1.1%**	**(5.1%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	107	-	107	-	113	-	(5.1%)
Payments	**(2 740)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(2 740)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2 740)**	**107**	**(3.9%)**	**107**	**(3.9%)**	**113**	**1.3%**	**(5.1%)**
Net Increase/(Decrease) in cash held	**(77 945)**	**91 183**	**(117.0%)**	**91 183**	**(117.0%)**	**96 828**	**(455.7%)**	**(5.8%)**
Cash/cash equivalents at the year begin:	227 290	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**149 345**	**317 985**	**212.9%**	**317 985**	**212.9%**	**96 828**	**73.6%**	**228.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 212	9.4%	2 420	2.0%	1 477	1.2%	103 840	87.3%	118 950	27.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24 873	71.5%	867	2.5%	395	1.1%	8 629	24.8%	34 764	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 272	40.2%	1 266	2.4%	615	1.2%	29 711	56.2%	52 863	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15 342	20.7%	1 346	1.8%	1 175	1.6%	56 205	75.9%	74 069	17.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 946	13.2%	1 894	2.5%	1 446	1.9%	61 839	82.3%	75 124	17.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	118	6.9%	13	.8%	13	.8%	1 555	91.5%	1 699	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 617	1.9%	192	.2%	188	.2%	82 428	97.6%	84 425	19.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10 898)	123.1%	30	(.3%)	24	(.3%)	1 991	(22.5%)	(8 853)	(2.0%)	-	-	-	-
Total By Income Source	**73 481**	**17.0%**	**8 028**	**1.9%**	**5 334**	**1.2%**	**346 198**	**79.9%**	**433 040**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 765	24.4%	1 035	9.1%	337	3.0%	7 184	63.5%	11 322	2.6%	-	-	-	-
Commercial	32 283	56.8%	739	1.3%	438	.8%	23 359	41.1%	56 818	13.1%	-	-	-	-
Households	37 145	10.5%	6 038	1.7%	4 394	1.2%	306 104	86.5%	353 681	81.7%	-	-	-	-
Other	1 289	11.5%	216	1.9%	165	1.5%	9 551	85.1%	11 220	2.6%	-	-	-	-
Total By Customer Group	**73 481**	**17.0%**	**8 028**	**1.9%**	**5 334**	**1.2%**	**346 198**	**79.9%**	**433 040**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 794	20.5%	27 102	71.3%	3 113	8.2%	-	-	38 010	90.3%
Auditor-General	4 098	100.0%	-	-	-	-	-	-	4 098	9.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	**11 892**	**28.2%**	**27 102**	**64.4%**	**3 113**	**7.4%**	**-**	**-**	**42 108**	**100.0%**

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Financial Manager	Mr Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**457 423**	**14 550**	**3.2%**	**14 550**	**3.2%**	**29 300**	**22.4%**	**(50.3%)**
National Government	347 762	9 944	2.9%	9 944	2.9%	19 769	31.6%	(49.7%)
Provincial Government	35 533	-	-	-	-	1 710	11.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	8 500	363	4.3%	363	4.3%	532	42.5%	(31.7%)
Transfers recognised - capital	**391 795**	**10 307**	**2.6%**	**10 307**	**2.6%**	**22 011**	**27.8%**	**(53.2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	65 629	4 242	6.5%	4 242	6.5%	7 289	14.2%	(41.8%)
Capital Expenditure Functional	**457 423**	**14 550**	**3.2%**	**14 550**	**3.2%**	**29 300**	**22.4%**	**(50.3%)**
Municipal governance and administration	**20 908**	**1 831**	**8.8%**	**1 831**	**8.8%**	**1 198**	**8.1%**	**52.9%**
Executive and Council	-	26	-	26	-	115	52.3%	(77.6%)
Finance and administration	20 908	1 805	8.6%	1 805	8.6%	1 083	7.5%	66.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**49 630**	**49**	**.1%**	**49**	**.1%**	**2 711**	**8.2%**	**(98.2%)**
Community and Social Services	2 850	24	.9%	24	.9%	167	12.8%	(85.4%)
Sport And Recreation	8 100	24	.3%	24	.3%	553	6.0%	(95.6%)
Public Safety	5 135	-	-	-	-	-	-	-
Housing	33 545	-	-	-	-	1 992	11.3%	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 619**	**781**	**2.3%**	**781**	**2.3%**	**8 260**	**44.0%**	**(90.5%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	34 619	781	2.3%	781	2.3%	8 260	44.1%	(90.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**352 266**	**11 889**	**3.4%**	**11 889**	**3.4%**	**17 132**	**26.7%**	**(30.6%)**
Energy sources	41 401	3 956	9.6%	3 956	9.6%	13 558	45.3%	(70.8%)
Water Management	27 205	1 350	5.0%	1 350	5.0%	1 964	28.9%	(31.3%)
Waste Water Management	275 810	5 716	2.1%	5 716	2.1%	1 610	8.1%	255.0%
Waste Management	7 850	868	11.1%	868	11.1%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**3 238 628**	**1 368 338**	**42.3%**	**1 368 338**	**42.3%**	**1 645 598**	**60.7%**	**(16.8%)**
Property rates	**438 779**	**101 434**	**23.1%**	**101 434**	**23.1%**	**106 565**	**26.5%**	**(4.8%)**
Service charges	1 970 240	470 068	23.9%	470 068	23.9%	415 643	22.0%	13.1%
Other revenue	**71 246**	**643 506**	**903.2%**	**643 506**	**903.2%**	**1 073 263**	**1 348.3%**	**(40.0%)**
Transfers and Subsidies - Operational	278 722	92 523	33.2%	92 523	33.2%	11 340	4.5%	715.9%
Transfers and Subsidies - Capital	444 641	47 302	10.6%	47 302	10.6%	33 909	42.8%	39.5%
Interest	35 000	13 504	38.6%	13 504	38.6%	4 878	81.3%	176.8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 641 263)**	**(840 915)**	**31.8%**	**(840 915)**	**31.8%**	**(727 449)**	**29.3%**	**15.6%**
Suppliers and employees	(2 455 858)	(840 915)	34.2%	(840 915)	34.2%	(727 449)	31.9%	15.6%
Finance charges	(167 161)	-	-	-	-	-	-	-
Transfers and grants	(18 245)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**597 365**	**527 423**	**88.3%**	**527 423**	**88.3%**	**918 149**	**404.4%**	**(42.6%)**
Cash Flow from Investing Activities								
Receipts	**175**	**331**	**189.2%**	**331**	**189.2%**	**(292)**	**(2.0%)**	**(213.4%)**
Proceeds on disposal of PPE	-	324	-	324	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	175	7	4.3%	7	4.3%	(292)	(106.6%)	(102.6%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(457 423)**	**(14 550)**	**3.2%**	**(14 550)**	**3.2%**	**(29 300)**	**22.4%**	**(50.3%)**
Capital assets	(457 423)	(14 550)	3.2%	(14 550)	3.2%	(29 300)	22.4%	(50.3%)
Net Cash from/(used) Investing Activities	**(457 248)**	**(14 219)**	**3.1%**	**(14 219)**	**3.1%**	**(29 592)**	**25.5%**	**(52.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**2 194**	**-**	**2 194**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2 194	-	2 194	-	-	-	(100.0%)
Payments	**(84 460)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(84 460)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(84 460)**	**2 194**	**(2.6%)**	**2 194**	**(2.6%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**55 657**	**515 399**	**926.0%**	**515 399**	**926.0%**	**888 557**	**2 755.0%**	**(42.0%)**
Cash/cash equivalents at the year begin:	240 577	445 270	185.1%	445 270	185.1%	229 884	93.1%	93.7%
Cash/cash equivalents at the year end:	**296 233**	**960 669**	**324.3%**	**960 669**	**324.3%**	**1 348 324**	**483.1%**	**(28.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 147	18.7%	5 759	6.3%	4 212	4.6%	64 481	70.4%	91 599	17.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92 545	61.2%	8 960	5.9%	2 832	1.9%	46 874	31.0%	151 211	28.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 509	58.3%	3 375	5.2%	1 997	3.1%	21 496	33.4%	64 378	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 484	22.6%	2 838	5.6%	2 060	4.1%	34 363	67.7%	50 744	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 143	17.4%	4 124	5.5%	3 233	4.3%	55 174	72.9%	75 674	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	441	5.6%	298	3.8%	251	3.2%	6 825	87.3%	7 815	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42 953	51.1%	3 711	4.4%	2 265	2.7%	35 144	41.8%	84 073	16.0%	-	-	-	-
Total By Income Source	**215 222**	**41.0%**	**29 067**	**5.5%**	**16 849**	**3.2%**	**264 356**	**50.3%**	**525 494**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 518	67.5%	1 409	6.5%	512	2.4%	5 085	23.6%	21 524	4.1%	-	-	-	-
Commercial	94 558	65.9%	7 397	5.2%	2 003	1.4%	39 635	27.6%	143 593	27.3%	-	-	-	-
Households	66 500	22.7%	17 526	6.0%	12 888	4.4%	196 059	66.9%	292 973	55.8%	-	-	-	-
Other	39 646	58.8%	2 735	4.1%	1 447	2.1%	23 577	35.0%	67 404	12.8%	-	-	-	-
Total By Customer Group	**215 222**	**41.0%**	**29 067**	**5.5%**	**16 849**	**3.2%**	**264 356**	**50.3%**	**525 494**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	75 610	100.0%	-	-	-	-	-	-	75 610	93.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 321	100.0%	-	-	-	-	-	-	5 321	6.6%
Total	**80 931**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**80 931**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**504 800**	**26 847**	**5.3%**	**26 847**	**5.3%**	**21 323**	**5.2%**	**25.9%**
National Government	79 190	9 550	12.1%	9 550	12.1%	7 457	8.2%	28.1%
Provincial Government	24 666	1 361	5.5%	1 361	5.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	24 118	237	1.0%	237	1.0%	-	-	(100.0%)
Transfers recognised - capital	**127 974**	**11 148**	**8.7%**	**11 148**	**8.7%**	**7 457**	**5.6%**	**49.5%**
Borrowing	200 000	7 399	3.7%	7 399	3.7%	7 427	5.3%	(.4%)
Internally generated funds	176 826	8 299	4.7%	8 299	4.7%	6 439	4.7%	28.9%
Capital Expenditure Functional	**504 800**	**26 847**	**5.3%**	**26 847**	**5.3%**	**21 323**	**5.2%**	**25.9%**
Municipal governance and administration	**34 691**	**1 402**	**4.0%**	**1 402**	**4.0%**	**3 098**	**7.3%**	**(54.7%)**
Executive and Council	40	4	10.6%	4	10.6%	-	-	(100.0%)
Finance and administration	34 651	1 398	4.0%	1 398	4.0%	3 098	7.3%	(54.9%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**28 606**	**276**	**1.0%**	**276**	**1.0%**	**629**	**1.8%**	**(56.1%)**
Community and Social Services	7 285	116	1.6%	116	1.6%	-	-	(100.0%)
Sport And Recreation	6 461	35	.5%	35	.5%	-	-	(100.0%)
Public Safety	6 966	-	-	-	-	-	-	-
Housing	7 894	125	1.6%	125	1.6%	629	4.1%	(80.1%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 480**	**4 265**	**4.5%**	**4 265**	**4.5%**	**5 383**	**5.8%**	**(20.8%)**
Planning and Development	19 800	1 846	9.3%	1 846	9.3%	1 263	5.9%	46.1%
Road Transport	73 080	2 413	3.3%	2 413	3.3%	3 790	5.9%	(36.3%)
Environmental Protection	2 600	6	.2%	6	.2%	330	4.4%	(98.2%)
Trading Services	**346 023**	**20 903**	**6.0%**	**20 903**	**6.0%**	**12 213**	**5.1%**	**71.2%**
Energy sources	113 188	6 955	6.1%	6 955	6.1%	2 090	2.7%	232.7%
Water Management	117 150	9 208	7.9%	9 208	7.9%	2 572	5.5%	258.0%
Waste Water Management	53 140	1 104	2.1%	1 104	2.1%	7 551	13.2%	(85.4%)
Waste Management	62 545	3 637	5.8%	3 637	5.8%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**2 492 800**	**787 466**	**31.6%**	**787 466**	**31.6%**	**773 033**	**30.9%**	**1.9%**
Property rates	**481 350**	**472 811**	**98.2%**	**472 811**	**98.2%**	**515 494**	**122.3%**	**(8.3%)**
Service charges	1 479 263	293 489	19.8%	293 489	19.8%	246 759	18.4%	18.9%
Other revenue	**146 227**	**21 165**	**14.5%**	**21 165**	**14.5%**	**9 501**	**2.7%**	**122.8%**
Transfers and Subsidies - Operational	240 911	2	-	2	-	1 232	.5%	(99.8%)
Transfers and Subsidies - Capital	103 856	-	-	-	-	47	-	(100.0%)
Interest	41 193	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 064 281)**	**(369 606)**	**17.9%**	**(369 606)**	**17.9%**	**(42 799)**	**2.0%**	**763.6%**
Suppliers and employees	(2 000 844)	(369 606)	18.5%	(369 606)	18.5%	(42 799)	2.1%	763.6%
Finance charges	(42 802)	-	-	-	-	-	-	-
Transfers and grants	(20 636)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**428 518**	**417 860**	**97.5%**	**417 860**	**97.5%**	**730 234**	**209.7%**	**(42.8%)**
Cash Flow from Investing Activities								
Receipts	**(2 122)**	**(4 599)**	**216.7%**	**(4 599)**	**216.7%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 122)	(4 599)	216.7%	(4 599)	216.7%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(576 970)**	**(61 937)**	**10.7%**	**(61 937)**	**10.7%**	**(31 558)**	**7.7%**	**96.3%**
Capital assets	(576 970)	(61 937)	10.7%	(61 937)	10.7%	(31 558)	7.7%	96.3%
Net Cash from/(used) Investing Activities	**(579 092)**	**(66 536)**	**11.5%**	**(66 536)**	**11.5%**	**(31 558)**	**7.8%**	**110.8%**
Cash Flow from Financing Activities								
Receipts	**200 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(55 632)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(55 632)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**144 368**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(6 206)**	**351 325**	**(5 661.0%)**	**351 325**	**(5 661.0%)**	**698 676**	**1 813.2%**	**(49.7%)**
Cash/cash equivalents at the year begin:	432 641	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**426 435**	**931 626**	**218.5%**	**931 626**	**218.5%**	**698 676**	**272.7%**	**33.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 530	8.6%	2 092	1.4%	3 179	2.2%	127 453	87.7%	145 254	30.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	69 895	54.7%	4 453	3.5%	6 833	5.3%	46 697	36.5%	127 878	26.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 065	26.1%	24 319	30.1%	1 982	2.5%	33 445	41.4%	80 811	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 501	17.0%	2 635	6.0%	623	1.4%	33 339	75.6%	44 098	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 946	10.9%	4 457	8.2%	919	1.7%	42 996	79.2%	54 318	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	629	4.4%	191	1.3%	195	1.4%	13 288	92.9%	14 303	3.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	568	3.8%	158	1.1%	184	1.2%	13 852	93.8%	14 762	3.1%	-	-	-	-
Total By Income Source	**118 133**	**24.5%**	**38 304**	**8.0%**	**13 915**	**2.9%**	**311 071**	**64.6%**	**481 423**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 472	58.5%	1 103	18.6%	178	3.0%	1 184	19.9%	5 936	1.2%	-	-	-	-
Commercial	23 815	27.9%	5 575	6.5%	6 431	7.5%	49 592	58.1%	85 413	17.7%	-	-	-	-
Households	65 152	19.6%	26 171	7.9%	6 865	2.1%	233 833	70.4%	332 021	69.0%	-	-	-	-
Other	25 695	44.3%	5 455	9.4%	441	.8%	26 462	45.6%	58 053	12.1%	-	-	-	-
Total By Customer Group	**118 133**	**24.5%**	**38 304**	**8.0%**	**13 915**	**2.9%**	**311 071**	**64.6%**	**481 423**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	8 093	100.0%	-	-	-	-	-	-	8 093	38.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 968	100.0%	-	-	-	-	-	-	12 968	61.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**21 061**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**21 061**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 473 841**	**337 456**	**22.9%**	**337 456**	**22.9%**	**304 713**	**21.9%**	**10.7%**
Exchange Revenue								
Service charges - Electricity	544 474	111 113	20.4%	111 113	20.4%	106 687	19.9%	4.1%
Service charges - Water	110 094	17 180	15.6%	17 180	15.6%	15 040	15.2%	14.2%
Service charges - Waste Water Management	90 530	24 732	27.3%	24 732	27.3%	27 639	34.6%	(10.5%)
Service charges - Waste Management	48 900	14 064	28.8%	14 064	28.8%	12 866	27.7%	9.3%
Sale of Goods and Rendering of Services	6 939	1 052	15.2%	1 052	15.2%	1 114	29.7%	(5.6%)
Agency services	9 908	2 518	25.4%	2 518	25.4%	2 447	25.9%	2.9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 376	3 189	23.8%	3 189	23.8%	2 760	32.7%	15.6%
Interest earned from Current and Non Current Assets	12 823	3 988	31.1%	3 988	31.1%	2 818	26.4%	41.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1 645	-	-	-	-	-	-	-
Rental from Fixed Assets	6 981	2 481	35.5%	2 481	35.5%	1 821	28.1%	36.3%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	4 994	2 115	42.4%	2 115	42.4%	275	5.8%	669.2%
Non-Exchange Revenue								
Property rates	187 406	78 420	41.8%	78 420	41.8%	71 324	40.7%	9.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	242 038	116	-	116	-	1 135	.5%	(89.8%)
Licences or permits	4 259	668	15.7%	668	15.7%	440	10.8%	52.0%
Transfer and subsidies - Operational	186 796	73 145	39.2%	73 145	39.2%	57 810	33.8%	26.5%
Interest	1 196	756	63.2%	756	63.2%	526	34.1%	43.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	1 917	-	1 917	-	-	-	(100.0%)
Gains on disposal of Assets	1 483	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	13	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 483 960**	**240 579**	**16.2%**	**240 579**	**16.2%**	**210 906**	**15.6%**	**14.1%**
Employee related costs	413 148	86 362	20.9%	86 362	20.9%	83 027	23.7%	4.0%
Remuneration of councillors	20 720	5 678	27.4%	5 678	27.4%	4 549	23.3%	24.8%
Bulk purchases - electricity	432 321	109 616	25.4%	109 616	25.4%	96 693	22.9%	13.4%
Inventory consumed	45 712	8 199	17.9%	8 199	17.9%	3 713	9.4%	120.8%
Debt impairment	209 734	-	-	-	-	-	-	-
Depreciation and amortisation	100 265	2	-	2	-	-	-	(100.0%)
Interest	37 980	8 109	21.4%	8 109	21.4%	5 100	13.4%	59.0%
Contracted services	118 676	13 031	11.0%	13 031	11.0%	5 247	5.0%	148.4%
Transfers and subsidies	6 138	1 293	21.1%	1 293	21.1%	604	8.8%	114.3%
Irrecoverable debts written off	18	-	-	-	-	-	-	-
Operational costs	95 257	8 288	8.7%	8 288	8.7%	11 964	17.0%	(30.7%)
Losses on disposal of Assets	3 928	-	-	-	-	-	-	-
Other Losses	63	-	-	-	-	9	15.1%	(100.0%)
Surplus/(Deficit)	**(10 119)**	**96 877**		**96 877**		**93 807**		
Transfers and subsidies - capital (monetary allocations)	66 797	3	-	3	-	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**56 678**	**96 880**		**96 880**		**93 807**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**56 678**	**96 880**		**96 880**		**93 807**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**56 678**	**96 880**		**96 880**		**93 807**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**56 678**	**96 880**		**96 880**		**93 807**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**190 531**	**46 088**	**24.2%**	**46 088**	**24.2%**	**22 052**	**6.9%**	**109.0%**
National Government	64 847	6 046	9.3%	6 046	9.3%	5 137	7.4%	17.7%
Provincial Government	1 950	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**66 797**	**6 046**	**9.1%**	**6 046**	**9.1%**	**5 137**	**7.3%**	**17.7%**
Borrowing	28 069	24 877	88.6%	24 877	88.6%	14 058	9.6%	77.0%
Internally generated funds	95 665	15 166	15.9%	15 166	15.9%	2 856	2.8%	431.0%
Capital Expenditure Functional	**190 531**	**46 088**	**24.2%**	**46 088**	**24.2%**	**22 052**	**6.9%**	**109.0%**
Municipal governance and administration	**17 219**	**200**	**1.2%**	**200**	**1.2%**	**52**	**.2%**	**288.3%**
Executive and Council	160	3	1.9%	3	1.9%	-	-	(100.0%)
Finance and administration	17 059	197	1.2%	197	1.2%	52	.2%	282.4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**19 253**	**1 422**	**7.4%**	**1 422**	**7.4%**	**1**	**-**	**114 289.8%**
Community and Social Services	957	1 367	142.8%	1 367	142.8%	1	-	109 850.9%
Sport And Recreation	11 296	55	.5%	55	.5%	-	-	(100.0%)
Public Safety	6 000	-	-	-	-	-	-	-
Housing	1 000	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**49 630**	**9 876**	**19.9%**	**9 876**	**19.9%**	**971**	**1.7%**	**917.4%**
Planning and Development	5	-	-	-	-	-	-	-
Road Transport	49 625	9 876	19.9%	9 876	19.9%	971	1.8%	917.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**104 429**	**34 590**	**33.1%**	**34 590**	**33.1%**	**21 028**	**9.5%**	**64.5%**
Energy sources	41 418	6	-	6	-	3 268	4.9%	(99.8%)
Water Management	13 225	11 191	84.6%	11 191	84.6%	9 158	9.7%	22.2%
Waste Water Management	48 786	22 872	46.9%	22 872	46.9%	8 603	14.8%	165.9%
Waste Management	1 000	522	52.2%	522	52.2%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2023/24 Budget	2023/24 First Quarter	2023/24 Year to Date	2022/23 First Quarter	Q1 of 2022/23 to Q1 of 2023/24

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 253 589**	**395 120**	**31.5%**	**395 120**	**31.5%**	**299 920**	**25.1%**	**31.7%**
Property rates	**168 665**	**14 114**	**8.4%**	**14 114**	**8.4%**	**36 295**	**23.0%**	**(61.1%)**
Service charges	760 946	272 373	35.8%	272 373	35.8%	176 175	24.1%	54.6%
Other revenue	**48 867**	**10 767**	**22.0%**	**10 767**	**22.0%**	**7 442**	**15.7%**	**44.7%**
Transfers and Subsidies - Operational	186 796	75 093	40.2%	75 093	40.2%	64 343	37.6%	16.7%
Transfers and Subsidies - Capital	66 797	21 003	31.4%	21 003	31.4%	15 665	22.3%	34.1%
Interest	21 518	1 771	8.2%	1 771	8.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 186 339)**	**(184 790)**	**15.6%**	**(184 790)**	**15.6%**	**(35 562)**	**3.4%**	**419.6%**
Suppliers and employees	(1 139 641)	(176 680)	15.5%	(176 680)	15.5%	(30 462)	3.0%	480.0%
Finance charges	(40 560)	(8 109)	20.0%	(8 109)	20.0%	(5 100)	14.2%	59.0%
Transfers and grants	(6 138)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**67 250**	**210 330**	**312.8%**	**210 330**	**312.8%**	**264 358**	**185.4%**	**(20.4%)**
Cash Flow from Investing Activities								
Receipts	**8 729**	**422**	**4.8%**	**422**	**4.8%**	**2**	**.2%**	**22 924.4%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	8 729	422	4.8%	422	4.8%	2	.2%	22 924.4%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(194 718)**	**(58 050)**	**29.8%**	**(58 050)**	**29.8%**	**(7 885)**	**2.5%**	**636.2%**
Capital assets	(194 718)	(58 050)	29.8%	(58 050)	29.8%	(7 885)	2.5%	636.2%
Net Cash from/(used) Investing Activities	**(185 989)**	**(57 628)**	**31.0%**	**(57 628)**	**31.0%**	**(7 884)**	**2.5%**	**631.0%**
Cash Flow from Financing Activities								
Receipts	**28 169**	**(15)**	**(.1%)**	**(15)**	**(.1%)**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 069	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	(15)	(14.9%)	(15)	(14.9%)	-	-	(100.0%)
Payments	**(20 693)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(20 693)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**7 476**	**(15)**	**(.2%)**	**(15)**	**(.2%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(111 263)**	**152 687**	**(137.2%)**	**152 687**	**(137.2%)**	**256 474**	**(544.8%)**	**(40.5%)**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(111 263)**	**152 687**	**(137.2%)**	**152 687**	**(137.2%)**	**256 474**	**249.2%**	**(40.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 008	29.0%	15	-	1 741	3.9%	30 166	67.1%	44 929	16.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 344	83.8%	30	.1%	2 653	6.7%	3 784	9.5%	39 810	14.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 914	46.8%	163	.3%	1 841	3.9%	22 914	48.9%	46 832	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 761	26.4%	18	-	1 664	3.4%	33 891	70.1%	48 334	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 791	26.4%	10	-	966	3.3%	20 777	70.3%	29 543	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 312	12.2%	7	.1%	274	2.5%	9 157	85.2%	10 750	3.9%	-	-	-	-
Interest on Arrear Debtor Accounts	1 408	3.7%	15	-	111	.3%	36 862	96.0%	38 397	13.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 989)	(29.2%)	34	.2%	506	2.5%	25 936	126.6%	20 487	7.3%	-	-	-	-
Total By Income Source	**85 548**	**30.7%**	**293**	**.1%**	**9 756**	**3.5%**	**183 487**	**65.7%**	**279 084**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 492	65.8%	-	-	570	6.8%	2 287	27.4%	8 349	3.0%	-	-	-	-
Commercial	11 660	68.1%	19	.1%	1 897	11.1%	3 548	20.7%	17 124	6.1%	-	-	-	-
Households	58 213	25.6%	264	.1%	7 001	3.1%	161 735	71.2%	227 213	81.4%	-	-	-	-
Other	10 183	38.6%	10	-	288	1.1%	15 917	60.3%	26 399	9.5%	-	-	-	-
Total By Customer Group	**85 548**	**30.7%**	**293**	**.1%**	**9 756**	**3.5%**	**183 487**	**65.7%**	**279 084**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	5	100.0%	-	-	5	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**5**	**100.0%**	**-**	**-**	**5**	**100.0%**

Contact Details

Municipal Manager	Mr Mr David McThomas	023 348 2600
Financial Manager	Mr Mr Roddrick Ontong	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 064 867**	**318 034**	**29.9%**	**318 034**	**29.9%**	**309 056**	**32.0%**	**2.9%**
Exchange Revenue								
Service charges - Electricity	651 025	120 792	18.6%	120 792	18.6%	122 010	21.4%	(1.0%)
Service charges - Water	61 477	11 982	19.5%	11 982	19.5%	12 013	19.0%	(.3%)
Service charges - Waste Water Management	35 796	8 176	22.8%	8 176	22.8%	7 545	23.2%	8.4%
Service charges - Waste Management	33 378	7 826	23.4%	7 826	23.4%	11 557	38.7%	(32.3%)
Sale of Goods and Rendering of Services	4 121	691	16.8%	691	16.8%	1 007	24.2%	(31.3%)
Agency services	6 516	1 406	21.6%	1 406	21.6%	1 355	22.2%	3.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 882	878	30.5%	878	30.5%	892	33.1%	(1.6%)
Interest earned from Current and Non Current Assets	22 461	8 816	39.3%	8 816	39.3%	5 740	37.2%	53.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 821	921	32.7%	921	32.7%	943	35.7%	(2.3%)
Licence and permits	860	203	23.6%	203	23.6%	191	23.7%	6.5%
Operational Revenue	2 204	3 291	149.4%	3 291	149.4%	456	22.1%	621.2%
Non-Exchange Revenue								
Property rates	93 030	100 825	108.4%	100 825	108.4%	97 099	105.4%	3.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 797	266	5.6%	266	5.6%	296	6.7%	(9.9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	142 696	51 542	36.1%	51 542	36.1%	47 619	34.4%	8.2%
Interest	803	416	51.8%	416	51.8%	332	44.2%	25.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 070 958**	**217 834**	**20.3%**	**217 834**	**20.3%**	**203 780**	**21.3%**	**6.9%**
Employee related costs	270 374	61 300	22.7%	61 300	22.7%	52 854	20.3%	16.0%
Remuneration of councillors	12 565	3 343	26.6%	3 343	26.6%	2 710	22.6%	23.4%
Bulk purchases - electricity	495 378	121 007	24.4%	121 007	24.4%	114 995	24.9%	5.2%
Inventory consumed	51 580	10 391	20.1%	10 391	20.1%	12 379	32.5%	(16.1%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	44 909	686	1.5%	686	1.5%	-	-	(100.0%)
Interest	11 674	830	7.1%	830	7.1%	875	7.2%	(5.1%)
Contracted services	73 188	6 063	8.3%	6 063	8.3%	6 098	12.0%	(.6%)
Transfers and subsidies	4 062	374	9.2%	374	9.2%	303	9.2%	23.5%
Irrecoverable debts written off	33 433	653	2.0%	653	2.0%	3	.1%	19 580.5%
Operational costs	73 795	13 188	17.9%	13 188	17.9%	13 564	23.9%	(2.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 091)**	**100 199**		**100 199**		**105 275**		
Transfers and subsidies - capital (monetary allocations)	35 265	9 440	26.8%	9 440	26.8%	6 540	24.6%	44.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29 174**	**109 639**		**109 639**		**111 815**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**29 174**	**109 639**		**109 639**		**111 815**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29 174**	**109 639**		**109 639**		**111 815**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29 174**	**109 639**		**109 639**		**111 815**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**119 474**	**17 867**	**15.0%**	**17 867**	**15.0%**	**10 034**	**7.9%**	**78.1%**
National Government	30 665	10 506	34.3%	10 506	34.3%	6 672	25.9%	57.5%
Provincial Government	-	683	-	683	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 665**	**11 190**	**36.5%**	**11 190**	**36.5%**	**6 672**	**23.2%**	**67.7%**
Borrowing	-	(821)	-	(821)	-	-	-	(100.0%)
Internally generated funds	88 809	7 499	8.4%	7 499	8.4%	3 362	6.8%	123.0%
Capital Expenditure Functional	**119 474**	**18 623**	**15.6%**	**18 623**	**15.6%**	**13 765**	**10.9%**	**35.3%**
Municipal governance and administration	**13 675**	**4 121**	**30.1%**	**4 121**	**30.1%**	**4 826**	**50.4%**	**(14.6%)**
Executive and Council	500	51	10.2%	51	10.2%	10	3.1%	413.3%
Finance and administration	13 175	4 070	30.9%	4 070	30.9%	4 817	52.0%	(15.5%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**22 857**	**1 057**	**4.6%**	**1 057**	**4.6%**	**930**	**6.7%**	**13.7%**
Community and Social Services	1 485	-	-	-	-	240	15.1%	(100.0%)
Sport And Recreation	5 920	108	1.8%	108	1.8%	36	.7%	204.1%
Public Safety	15 452	949	6.1%	949	6.1%	654	9.1%	45.1%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 583**	**1 670**	**8.1%**	**1 670**	**8.1%**	**5 001**	**11.1%**	**(66.6%)**
Planning and Development	3 120	-	-	-	-	380	17.1%	(100.0%)
Road Transport	17 463	1 670	9.6%	1 670	9.6%	4 621	10.8%	(63.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**62 360**	**11 776**	**18.9%**	**11 776**	**18.9%**	**3 008**	**5.2%**	**291.5%**
Energy sources	16 244	812	5.0%	812	5.0%	351	2.1%	131.3%
Water Management	11 287	5	-	5	-	133	-	(95.9%)
Waste Water Management	29 529	9 104	30.8%	9 104	30.8%	2 064	9.4%	341.1%
Waste Management	5 300	1 854	35.0%	1 854	35.0%	460	2.4%	303.1%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 159 383**	**276 281**	**23.8%**	**276 281**	**23.8%**	**132 599**	**14.6%**	**108.4%**
Property rates	**92 300**	**33 292**	**36.1%**	**33 292**	**36.1%**	**32 941**	**37.4%**	**1.1%**
Service charges	901 704	101 036	11.2%	101 036	11.2%	1 099	.2%	9 097.5%
Other revenue	**21 611**	**3 159**	**14.6%**	**3 159**	**14.6%**	**3 649**	**18.2%**	**(13.4%)**
Transfers and Subsidies - Operational	96 494	111 008	115.0%	111 008	115.0%	76 538	59.9%	45.0%
Transfers and Subsidies - Capital	35 265	24 272	68.8%	24 272	68.8%	14 969	52.0%	62.1%
Interest	12 009	3 515	29.3%	3 515	29.3%	3 403	61.4%	3.3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(989 718)**	**(216 645)**	**21.9%**	**(216 645)**	**21.9%**	**(242 872)**	**27.5%**	**(10.8%)**
Suppliers and employees	(974 020)	(216 645)	22.2%	(216 645)	22.2%	(242 872)	27.6%	(10.8%)
Finance charges	(11 674)	-	-	-	-	-	-	-
Transfers and grants	(4 024)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**169 665**	**59 636**	**35.1%**	**59 636**	**35.1%**	**(110 274)**	**(447.9%)**	**(154.1%)**
Cash Flow from Investing Activities								
Receipts	**1 184**	**(16)**	**(1.4%)**	**(16)**	**(1.4%)**	**(2)**	**-**	**601.7%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 184	(16)	(1.4%)	(16)	(1.4%)	(2)	-	601.7%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(119 474)**	**(20 626)**	**17.3%**	**(20 626)**	**17.3%**	**(10 718)**	**8.5%**	**92.4%**
Capital assets	(119 474)	(20 626)	17.3%	(20 626)	17.3%	(10 718)	8.5%	92.4%
Net Cash from/(used) Investing Activities	**(118 290)**	**(20 643)**	**17.5%**	**(20 643)**	**17.5%**	**(10 721)**	**7.5%**	**92.6%**
Cash Flow from Financing Activities								
Receipts	**47 800**	**(484)**	**(1.0%)**	**(484)**	**(1.0%)**	**(172)**	**(.4%)**	**181.9%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	47 800	(47)	(.1%)	(47)	(.1%)	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	(438)	-	(438)	-	(172)	-	154.8%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**47 800**	**(484)**	**(1.0%)**	**(484)**	**(1.0%)**	**(172)**	**(.4%)**	**181.9%**
Net Increase/(Decrease) in cash held	**99 175**	**38 509**	**38.8%**	**38 509**	**38.8%**	**(121 166)**	**170.2%**	**(131.8%)**
Cash/cash equivalents at the year begin:	358 569	365 039	101.8%	365 039	101.8%	358 479	126.6%	1.8%
Cash/cash equivalents at the year end:	**457 744**	**403 548**	**88.2%**	**403 548**	**88.2%**	**237 403**	**112.1%**	**70.0%**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 031	22.8%	1 424	8.0%	828	4.7%	11 432	64.5%	17 716	11.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 891	80.8%	2 258	5.2%	339	.8%	5 680	13.2%	43 168	27.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 687	16.7%	13 710	29.8%	645	1.4%	23 970	52.1%	46 012	29.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 540	13.7%	1 094	5.9%	817	4.4%	14 063	76.0%	18 515	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 438	16.1%	999	6.6%	718	4.7%	11 011	72.6%	15 165	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	144	16.9%	102	12.0%	24	2.9%	579	68.2%	849	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	728	4.9%	302	2.0%	249	1.7%	13 628	91.4%	14 907	9.5%	-	-	-	-
Total By Income Source	**52 458**	**33.6%**	**19 890**	**12.7%**	**3 620**	**2.3%**	**80 363**	**51.4%**	**156 331**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	975	17.5%	3 741	67.1%	73	1.3%	786	14.1%	5 576	3.6%	-	-	-	-
Commercial	33 143	62.5%	7 097	13.4%	425	.8%	12 340	23.3%	53 005	33.9%	-	-	-	-
Households	17 608	18.5%	8 793	9.2%	3 057	3.2%	65 692	69.0%	95 151	60.9%	-	-	-	-
Other	732	28.2%	259	9.9%	65	2.5%	1 544	59.4%	2 599	1.7%	-	-	-	-
Total By Customer Group	**52 458**	**33.6%**	**19 890**	**12.7%**	**3 620**	**2.3%**	**80 363**	**51.4%**	**156 331**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 974	100.0%	-	-	-	-	-	-	1 974	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 974**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 974**	**100.0%**

Contact Details

Municipal Manager	Mr Mr Daniel Lubbe	023 615 8007
Financial Manager	Mr Mr Mava Shude	023 615 8031

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**475 184**	**115 452**	**24.3%**	**115 452**	**24.3%**	**129 200**	**30.4%**	**(10.6%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	12 164	2 670	22.0%	2 670	22.0%	2 460	20.8%	8.5%
Agency services	127 073	-	-	-	-	26 313	24.1%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	63 000	3 658	5.8%	3 658	5.8%	1 723	4.0%	112.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	64	26.8%	64	26.8%	6	2.7%	898.0%
Licence and permits	653	211	32.3%	211	32.3%	179	27.4%	17.9%
Operational Revenue	1 845	143	7.7%	143	7.7%	17	.9%	753.7%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	270 210	108 707	40.2%	108 707	40.2%	98 503	38.2%	10.4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**475 184**	**83 794**	**17.6%**	**83 794**	**17.6%**	**73 326**	**17.2%**	**14.3%**
Employee related costs	258 507	53 320	20.6%	53 320	20.6%	49 867	21.3%	6.9%
Remuneration of councillors	12 521	4 021	32.1%	4 021	32.1%	3 371	24.4%	19.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	26 660	4 062	15.2%	4 062	15.2%	1 667	8.6%	143.7%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 561	-	-	-	-	-	-	-
Interest	1 200	-	-	-	-	-	-	-
Contracted services	69 702	3 651	5.2%	3 651	5.2%	3 437	5.9%	6.2%
Transfers and subsidies	17 984	3 899	21.7%	3 899	21.7%	2 429	14.3%	60.5%
Irrecoverable debts written off	500	-	-	-	-	-	-	-
Operational costs	78 539	14 841	18.9%	14 841	18.9%	12 555	17.6%	18.2%
Losses on disposal of Assets	11	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**31 658**		**31 658**		**55 874**		
Transfers and subsidies - capital (monetary allocations)	2 340	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 340**	**31 658**		**31 658**		**55 874**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 340**	**31 658**		**31 658**		**55 874**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 340**	**31 658**		**31 658**		**55 874**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 340**	**31 658**		**31 658**		**55 874**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**107 669**	**6 244**	**5.8%**	**6 244**	**5.8%**	**137**	**.1%**	**4 469.1%**
National Government	-	-	-	-	-	-	-	-
Provincial Government	2 340	11	.5%	11	.5%	1	-	1 787.1%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 340**	**11**	**.5%**	**11**	**.5%**	**1**	**-**	**1 787.1%**
Borrowing	-	-	-	-	-	123	.2%	(100.0%)
Internally generated funds	105 329	6 233	5.9%	6 233	5.9%	13	-	48 558.0%
Capital Expenditure Functional	**107 669**	**6 244**	**5.8%**	**6 244**	**5.8%**	**137**	**.1%**	**4 469.1%**
Municipal governance and administration	**11 005**	**1 562**	**14.2%**	**1 562**	**14.2%**	**8**	**.1%**	**18 987.3%**
Executive and Council	20	-	-	-	-	-	-	-
Finance and administration	10 775	1 562	14.5%	1 562	14.5%	8	.1%	18 987.3%
Internal audit	210	-	-	-	-	-	-	-
Community and Public Safety	**35 397**	**4 671**	**13.2%**	**4 671**	**13.2%**	**5**	**-**	**100 883.8%**
Community and Social Services	6 205	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	29 098	4 671	16.1%	4 671	16.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	95	-	-	-	-	5	2.6%	(100.0%)
Economic and Environmental Services	**61 267**	**11**	**-**	**11**	**-**	**124**	**.2%**	**(90.9%)**
Planning and Development	59 427	-	-	-	-	123	.2%	(100.0%)
Road Transport	1 840	11	.6%	11	.6%	1	-	1 787.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**508 939**	**144 079**	**28.3%**	**144 079**	**28.3%**	**126 137**	**25.7%**	**14.2%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	-	-	-	-	-	-	-	-
Other revenue	**193 740**	**19 518**	**10.1%**	**19 518**	**10.1%**	**19 149**	**10.6%**	**1.9%**
Transfers and Subsidies - Operational	270 158	109 276	40.4%	109 276	40.4%	99 252	38.5%	10.1%
Transfers and Subsidies - Capital	2 340	500	21.4%	500	21.4%	-	-	(100.0%)
Interest	42 700	14 785	34.6%	14 785	34.6%	7 736	15.8%	91.1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(530 588)**	**(209 431)**	**39.5%**	**(209 431)**	**39.5%**	**(24 274)**	**5.1%**	**762.8%**
Suppliers and employees	(512 604)	(209 431)	40.9%	(209 431)	40.9%	(24 274)	5.3%	762.8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(17 984)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(21 649)**	**(65 352)**	**301.9%**	**(65 352)**	**301.9%**	**101 863**	**720.4%**	**(164.2%)**
Cash Flow from Investing Activities								
Receipts	**18 000**	**(21 000)**	**(116.7%)**	**(21 000)**	**(116.7%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	18 000	(21 000)	(116.7%)	(21 000)	(116.7%)	-	-	(100.0%)
Payments	**(107 669)**	**(7 180)**	**6.7%**	**(7 180)**	**6.7%**	**-**	**-**	**(100.0%)**
Capital assets	(107 669)	(7 180)	6.7%	(7 180)	6.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(89 669)**	**(28 180)**	**31.4%**	**(28 180)**	**31.4%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(20)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(20)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**(20)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(111 318)**	**(93 533)**	**84.0%**	**(93 533)**	**84.0%**	**101 843**	**(1 996.1%)**	**(191.8%)**
Cash/cash equivalents at the year begin:	782 689	643 542	82.2%	643 542	82.2%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**671 371**	**550 009**	**81.9%**	**550 009**	**81.9%**	**101 843**	**13.0%**	**440.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	319	12.1%	1	-	-	-	2 316	87.8%	2 636	100.0%	-	-	-	-
Total By Income Source	**319**	**12.1%**	**1**	**-**	**-**	**-**	**2 316**	**87.8%**	**2 636**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	319	12.1%	1	-	-	-	2 316	87.8%	2 636	100.0%	-	-	-	-
Total By Customer Group	**319**	**12.1%**	**1**	**-**	**-**	**-**	**2 316**	**87.8%**	**2 636**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0	100.0%	-	-	-	-	-	-	0	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**0**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**100.0%**

Contact Details

Municipal Manager	Mr Mr Henry Prins	021 888 5130
Financial Manager	Ms Ms Fiona du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**740 342**	**221 890**	**30.0%**	**221 890**	**30.0%**	**197 366**	**30.2%**	**12.4%**
Exchange Revenue								
Service charges - Electricity	135 052	36 041	26.7%	36 041	26.7%	32 306	25.6%	11.6%
Service charges - Water	84 971	23 217	27.3%	23 217	27.3%	17 941	21.0%	29.4%
Service charges - Waste Water Management	41 863	11 242	26.9%	11 242	26.9%	10 741	27.2%	4.7%
Service charges - Waste Management	41 255	11 141	27.0%	11 141	27.0%	10 170	25.7%	9.5%
Sale of Goods and Rendering of Services	24 084	659	2.7%	659	2.7%	781	20.1%	(15.7%)
Agency services	9 378	1 483	15.8%	1 483	15.8%	23	.3%	6 351.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 110	6 065	25.2%	6 065	25.2%	4 380	19.5%	38.5%
Interest earned from Current and Non Current Assets	10 962	1 671	15.2%	1 671	15.2%	2 229	21.9%	(25.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1	-	-	-	-	-	-	-
Rental from Fixed Assets	2 307	109	4.7%	109	4.7%	440	20.1%	(75.3%)
Licence and permits	23	2 101	9 033.4%	2 101	9 033.4%	0	.2%	4 377 322.9%
Operational Revenue	3 737	603	16.1%	603	16.1%	886	6.0%	(32.0%)
Non-Exchange Revenue								
Property rates	158 016	66 177	41.9%	66 177	41.9%	60 350	43.6%	9.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 116	908	2.4%	908	2.4%	856	5.6%	6.0%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161 315	56 987	35.3%	56 987	35.3%	56 261	38.5%	1.3%
Interest	-	1 418	-	1 418	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 452	2 068	59.9%	2 068	59.9%	-	-	(100.0%)
Gains on disposal of Assets	0	-	-	-	-	-	-	-
Other Gains	1 700	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**762 763**	**195 748**	**25.7%**	**195 748**	**25.7%**	**203 856**	**30.4%**	**(4.0%)**
Employee related costs	291 266	67 877	23.3%	67 877	23.3%	65 312	23.7%	3.9%
Remuneration of councillors	13 988	2 917	20.9%	2 917	20.9%	3 177	23.4%	(8.2%)
Bulk purchases - electricity	84 005	24 231	28.8%	24 231	28.8%	25 464	26.5%	(4.8%)
Inventory consumed	33 040	6 794	20.6%	6 794	20.6%	7 580	24.8%	(10.4%)
Debt impairment	103 164	25 791	25.0%	25 791	25.0%	15 776	25.0%	63.5%
Depreciation and amortisation	25 910	8 626	33.3%	8 626	33.3%	5 882	20.1%	46.7%
Interest	28 630	(576)	(2.0%)	(576)	(2.0%)	2 278	9.0%	(125.3%)
Contracted services	92 951	41 454	44.6%	41 454	44.6%	10 183	17.7%	307.1%
Transfers and subsidies	10 106	349	3.5%	349	3.5%	5 472	62.6%	(93.6%)
Irrecoverable debts written off	0	63	1 268 740.0%	63	1 268 740.0%	48 704	-	(99.9%)
Operational costs	78 004	18 222	23.4%	18 222	23.4%	14 028	21.4%	29.9%
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	1 700	-	-	-	-	-	-	-
Surplus/(Deficit)	**(22 421)**	**26 142**		**26 142**		**(6 490)**		
Transfers and subsidies - capital (monetary allocations)	80 760	1 349	1.7%	1 349	1.7%	7 512	15.1%	(82.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**58 339**	**27 491**		**27 491**		**1 022**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**58 339**	**27 491**		**27 491**		**1 022**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**58 339**	**27 491**		**27 491**		**1 022**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**58 339**	**27 491**		**27 491**		**1 022**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**147 352**	**8 046**	**5.5%**	**8 046**	**5.5%**	**(9 415)**	**(5.9%)**	**(185.5%)**
National Government	39 660	1 216	3.1%	1 216	3.1%	(106)	(.4%)	(1 243.9%)
Provincial Government	41 100	3 469	8.4%	3 469	8.4%	4 038	17.9%	(14.1%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**80 760**	**4 685**	**5.8%**	**4 685**	**5.8%**	**3 931**	**7.9%**	**19.2%**
Borrowing	56 096	2 551	4.5%	2 551	4.5%	(5 850)	(6.4%)	(143.6%)
Internally generated funds	10 497	810	7.7%	810	7.7%	(7 496)	(42.4%)	(110.8%)
Capital Expenditure Functional	**147 352**	**8 046**	**5.5%**	**8 046**	**5.5%**	**(75 600)**	**(47.6%)**	**(110.6%)**
Municipal governance and administration	**2 559**	**84**	**3.3%**	**84**	**3.3%**	**(11 607)**	**(120.5%)**	**(100.7%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 559	84	3.3%	84	3.3%	(11 607)	(120.8%)	(100.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**51 162**	**3 337**	**6.5%**	**3 337**	**6.5%**	**5 356**	**21.3%**	**(37.7%)**
Community and Social Services	3 029	-	-	-	-	-	-	-
Sport And Recreation	7 083	-	-	-	-	-	-	-
Public Safety	740	-	-	-	-	-	-	-
Housing	40 310	3 337	8.3%	3 337	8.3%	5 356	24.9%	(37.7%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 582**	**179**	**1.7%**	**179**	**1.7%**	**(8 868)**	**(107.3%)**	**(102.0%)**
Planning and Development	1 812	135	7.4%	135	7.4%	230	15.3%	(41.3%)
Road Transport	8 770	44	.5%	44	.5%	(9 098)	(134.6%)	(100.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**83 049**	**4 446**	**5.4%**	**4 446**	**5.4%**	**(60 480)**	**(52.2%)**	**(107.4%)**
Energy sources	19 742	1 179	6.0%	1 179	6.0%	(14 472)	(52.8%)	(108.1%)
Water Management	40 021	3 267	8.2%	3 267	8.2%	(12 751)	(40.6%)	(125.6%)
Waste Water Management	18 575	-	-	-	-	(21 826)	(44.0%)	(100.0%)
Waste Management	4 712	-	-	-	-	(11 432)	(155.1%)	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**644 371**	**215 089**	**33.4%**	**215 089**	**33.4%**	**187 980**	**28.4%**	**14.4%**
Property rates	**151 374**	**47 237**	**31.2%**	**47 237**	**31.2%**	**47 702**	**35.7%**	**(1.0%)**
Service charges	197 231	70 690	35.8%	70 690	35.8%	64 380	21.4%	9.8%
Other revenue	**43 714**	**21 022**	**48.1%**	**21 022**	**48.1%**	**5 884**	**29.0%**	**257.3%**
Transfers and Subsidies - Operational	158 934	60 345	38.0%	60 345	38.0%	52 992	36.0%	13.9%
Transfers and Subsidies - Capital	82 156	15 796	19.2%	15 796	19.2%	17 022	34.1%	(7.2%)
Interest	10 962	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(625 822)**	**(160 429)**	**25.6%**	**(160 429)**	**25.6%**	**665 542**	**(117.2%)**	**(124.1%)**
Suppliers and employees	(587 336)	(158 354)	27.0%	(158 354)	27.0%	665 512	(124.4%)	(123.8%)
Finance charges	(28 630)	(2 075)	7.2%	(2 075)	7.2%	-	-	(100.0%)
Transfers and grants	(9 856)	-	-	-	-	30	(.4%)	(100.0%)
Net Cash from/(used) Operating Activities	**18 549**	**54 661**	**294.7%**	**54 661**	**294.7%**	**853 521**	**906.0%**	**(93.6%)**
Cash Flow from Investing Activities								
Receipts	**3 535**	**(83)**	**(2.3%)**	**(83)**	**(2.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 543	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	992	(83)	(8.3%)	(83)	(8.3%)	-	-	(100.0%)
Payments	**(147 352)**	**(23 748)**	**16.1%**	**(23 748)**	**16.1%**	**(14 645)**	**9.2%**	**62.2%**
Capital assets	(147 352)	(23 748)	16.1%	(23 748)	16.1%	(14 645)	9.2%	62.2%
Net Cash from/(used) Investing Activities	**(143 817)**	**(23 831)**	**16.6%**	**(23 831)**	**16.6%**	**(14 645)**	**9.3%**	**62.7%**
Cash Flow from Financing Activities								
Receipts	**56 096**	**(6)**	**-**	**(6)**	**-**	**124**	**.1%**	**(104.5%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	56 096	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(6)	-	(6)	-	124	-	(104.5%)
Payments	**(19 000)**	**(2 906)**	**15.3%**	**(2 906)**	**15.3%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(19 000)	(2 906)	15.3%	(2 906)	15.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**37 096**	**(2 912)**	**(7.8%)**	**(2 912)**	**(7.8%)**	**124**	**.2%**	**(2 455.4%)**
Net Increase/(Decrease) in cash held	**(88 172)**	**27 918**	**(31.7%)**	**27 918**	**(31.7%)**	**839 000**	**10 923.3%**	**(96.7%)**
Cash/cash equivalents at the year begin:	109 310	85 861	78.5%	85 861	78.5%	167 875	68.7%	(48.9%)
Cash/cash equivalents at the year end:	**21 138**	**113 835**	**538.5%**	**113 835**	**538.5%**	**1 006 876**	**399.4%**	**(88.7%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 515	14.1%	3 902	6.5%	2 785	4.6%	45 212	74.8%	60 413	18.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 197	56.5%	2 258	13.9%	524	3.2%	4 309	26.5%	16 288	4.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 341	16.0%	4 302	7.3%	13 732	23.5%	31 174	53.2%	58 549	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 834	6.5%	2 436	4.1%	1 921	3.2%	51 159	86.2%	59 350	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 267	6.4%	2 640	4.0%	2 007	3.0%	57 282	86.5%	66 195	20.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	95	12.5%	48	6.2%	36	4.7%	584	76.6%	763	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 437	3.4%	2 584	3.6%	2 216	3.1%	65 104	90.0%	72 341	22.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 735)	170.2%	48	(1.1%)	15	(.3%)	3 128	(68.8%)	(4 544)	(1.4%)	-	-	-	-
Total By Income Source	**29 951**	**9.1%**	**18 218**	**5.5%**	**23 236**	**7.1%**	**257 952**	**78.3%**	**329 356**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	550	9.3%	478	8.1%	933	15.7%	3 975	67.0%	5 936	1.8%	-	-	-	-
Commercial	11 942	30.7%	3 545	9.1%	3 659	9.4%	19 698	50.7%	38 844	11.8%	-	-	-	-
Households	13 971	5.6%	11 922	4.8%	16 749	6.7%	207 924	83.0%	250 566	76.1%	-	-	-	-
Other	3 488	10.3%	2 273	6.7%	1 895	5.6%	26 355	77.5%	34 011	10.3%	-	-	-	-
Total By Customer Group	**29 951**	**9.1%**	**18 218**	**5.5%**	**23 236**	**7.1%**	**257 952**	**78.3%**	**329 356**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	1	100.0%	1	.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	434	88.2%	29	6.0%	8	1.7%	20	4.1%	493	98.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	100.0%	-	-	-	-	-	-	5	.9%
Total	**439**	**88.1%**	**29**	**5.9%**	**8**	**1.7%**	**21**	**4.3%**	**498**	**100.0%**

Contact Details

Municipal Manager	Mr Wilfred Schrevian Evan Solomons-Johan	028 214 3363
Financial Manager	Mr Paul Mabhena (Acting CFO)	028 214 3453

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 676 577**	**442 282**	**26.4%**	**442 282**	**26.4%**	**387 309**	**25.9%**	**14.2%**
Exchange Revenue								
Service charges - Electricity	577 969	150 668	26.1%	150 668	26.1%	133 720	24.7%	12.7%
Service charges - Water	147 269	38 922	26.4%	38 922	26.4%	33 944	24.6%	14.7%
Service charges - Waste Water Management	104 715	26 932	25.7%	26 932	25.7%	23 090	25.4%	16.6%
Service charges - Waste Management	85 430	25 178	29.5%	25 178	29.5%	20 884	26.5%	20.6%
Sale of Goods and Rendering of Services	131 673	16 991	12.9%	16 991	12.9%	21 655	19.1%	(21.5%)
Agency services	8 319	1 984	23.9%	1 984	23.9%	1 999	25.4%	(.8%)
Interest	0	-	-	-	-	-	-	-
Interest earned from Receivables	6 400	2 114	33.0%	2 114	33.0%	1 150	36.7%	83.8%
Interest earned from Current and Non Current Assets	41 800	11 091	26.5%	11 091	26.5%	5 281	21.2%	110.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1 127	590	52.3%	590	52.3%	192	15.6%	208.0%
Rental from Fixed Assets	5 646	1 352	24.0%	1 352	24.0%	1 482	32.4%	(8.7%)
Licence and permits	964	183	19.0%	183	19.0%	275	28.9%	(33.6%)
Operational Revenue	8 242	1 865	22.6%	1 865	22.6%	2 789	37.6%	(33.1%)
Non-Exchange Revenue								
Property rates	340 506	87 190	25.6%	87 190	25.6%	75 884	26.4%	14.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 421	5 003	24.5%	5 003	24.5%	5 528	27.2%	(9.5%)
Licences or permits	1 943	516	26.6%	516	26.6%	472	28.1%	9.4%
Transfer and subsidies - Operational	184 953	70 731	38.2%	70 731	38.2%	58 613	35.3%	20.7%
Interest	1 300	494	38.0%	494	38.0%	260	30.7%	90.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	7 900	479	6.1%	479	6.1%	90	1.1%	432.7%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 742 212**	**350 108**	**20.1%**	**350 108**	**20.1%**	**316 524**	**19.8%**	**10.6%**
Employee related costs	537 911	119 152	22.2%	119 152	22.2%	106 739	21.2%	11.6%
Remuneration of councillors	12 514	3 655	29.2%	3 655	29.2%	2 940	23.8%	24.3%
Bulk purchases - electricity	429 805	100 183	23.3%	100 183	23.3%	89 160	23.2%	12.4%
Inventory consumed	62 499	5 867	9.4%	5 867	9.4%	9 992	19.2%	(41.3%)
Debt impairment	19 414	4 854	25.0%	4 854	25.0%	3 391	25.0%	43.1%
Depreciation and amortisation	149 154	37 289	25.0%	37 289	25.0%	36 649	25.0%	1.7%
Interest	49 658	1 382	2.8%	1 382	2.8%	1 705	3.5%	(18.9%)
Contracted services	300 624	36 049	12.0%	36 049	12.0%	38 568	14.3%	(6.5%)
Transfers and subsidies	16 380	4 625	28.2%	4 625	28.2%	4 298	32.9%	7.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	164 252	37 051	22.6%	37 051	22.6%	23 083	15.3%	60.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(65 635)**	**92 175**		**92 175**		**70 785**		
Transfers and subsidies - capital (monetary allocations)	54 293	1 355	2.5%	1 355	2.5%	6 777	8.0%	(80.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(11 342)**	**93 530**		**93 530**		**77 561**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(11 342)**	**93 530**		**93 530**		**77 561**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(11 342)**	**93 530**		**93 530**		**77 561**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(11 342)**	**93 530**		**93 530**		**77 561**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**209 409**	**15 307**	**7.3%**	**15 307**	**7.3%**	**26 740**	**11.3%**	**(42.8%)**
National Government	54 293	1 355	2.5%	1 355	2.5%	6 775	9.4%	(80.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	41 890	-	-	-	-	13 363	26.0%	(100.0%)
Transfers recognised - capital	**96 183**	**1 355**	**1.4%**	**1 355**	**1.4%**	**20 139**	**16.3%**	**(93.3%)**
Borrowing	95 214	11 406	12.0%	11 406	12.0%	3 956	4.9%	188.3%
Internally generated funds	18 013	2 545	14.1%	2 545	14.1%	2 645	8.2%	(3.8%)
Capital Expenditure Functional	**209 409**	**15 307**	**7.3%**	**15 307**	**7.3%**	**26 740**	**11.3%**	**(42.8%)**
Municipal governance and administration	**9 075**	**1 935**	**21.3%**	**1 935**	**21.3%**	**470**	**25.0%**	**312.0%**
Executive and Council	5 005	5	.1%	5	.1%	-	-	(100.0%)
Finance and administration	4 070	1 930	47.4%	1 930	47.4%	470	25.1%	311.0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**49 161**	**600**	**1.2%**	**600**	**1.2%**	**15 042**	**28.1%**	**(96.0%)**
Community and Social Services	1 330	-	-	-	-	-	-	-
Sport And Recreation	5 041	-	-	-	-	1 098	43.9%	(100.0%)
Public Safety	900	600	66.7%	600	66.7%	582	20.8%	3.1%
Housing	41 890	-	-	-	-	13 362	32.7%	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 748**	**320**	**5.6%**	**320**	**5.6%**	**774**	**5.5%**	**(58.6%)**
Planning and Development	1 108	10	.9%	10	.9%	32	2.1%	(68.1%)
Road Transport	4 640	310	6.7%	310	6.7%	742	5.9%	(58.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**145 425**	**12 451**	**8.6%**	**12 451**	**8.6%**	**10 455**	**6.3%**	**19.1%**
Energy sources	59 526	5 466	9.2%	5 466	9.2%	4 031	6.2%	35.6%
Water Management	25 963	2 084	8.0%	2 084	8.0%	1 761	4.4%	18.3%
Waste Water Management	59 445	4 902	8.2%	4 902	8.2%	4 556	7.9%	7.6%
Waste Management	490	-	-	-	-	107	3.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 737 226**	**104 441**	**6.0%**	**104 441**	**6.0%**	**7 157**	**.4%**	**1 359.4%**
Property rates	**336 188**	**25 413**	**7.6%**	**25 413**	**7.6%**	**-**	**-**	**(100.0%)**
Service charges	1 039 957	64 953	6.2%	64 953	6.2%	-	-	(100.0%)
Other revenue	**121 835**	**3 419**	**2.8%**	**3 419**	**2.8%**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	184 953	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	54 293	-	-	-	-	-	-	-
Interest	-	10 656	-	10 656	-	7 157	-	48.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 600 171)**	**(410 114)**	**25.6%**	**(410 114)**	**25.6%**	**(381 223)**	**26.2%**	**7.6%**
Suppliers and employees	(1 550 513)	(410 114)	26.5%	(410 114)	26.5%	(381 223)	27.1%	7.6%
Finance charges	(49 658)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**137 055**	**(305 672)**	**(223.0%)**	**(305 672)**	**(223.0%)**	**(374 067)**	**(219.3%)**	**(18.3%)**
Cash Flow from Investing Activities								
Receipts	**(9 635)**	**5 307**	**(55.1%)**	**5 307**	**(55.1%)**	**(153)**	**(.3%)**	**(3 559.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(9 635)	5 307	(55.1%)	5 307	(55.1%)	(153)	(.3%)	(3 559.0%)
Payments	**(209 409)**	**(22 677)**	**10.8%**	**(22 677)**	**10.8%**	**(28 353)**	**12.0%**	**(20.0%)**
Capital assets	(209 409)	(22 677)	10.8%	(22 677)	10.8%	(28 353)	12.0%	(20.0%)
Net Cash from/(used) Investing Activities	**(219 044)**	**(17 371)**	**7.9%**	**(17 371)**	**7.9%**	**(28 507)**	**15.5%**	**(39.1%)**
Cash Flow from Financing Activities								
Receipts	**37 202**	**(38)**	**(.1%)**	**(38)**	**(.1%)**	**(16)**	**-**	**132.5%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(12 798)	(38)	.3%	(38)	.3%	(16)	.1%	132.5%
Payments	**(58 375)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(58 375)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(21 173)**	**(38)**	**.2%**	**(38)**	**.2%**	**(16)**	**.1%**	**132.5%**
Net Increase/(Decrease) in cash held	**(103 162)**	**(323 081)**	**313.2%**	**(323 081)**	**313.2%**	**(402 590)**	**1 537.5%**	**(19.7%)**
Cash/cash equivalents at the year begin:	525 264	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**422 102**	**(323 081)**	**(76.5%)**	**(323 081)**	**(76.5%)**	**(402 590)**	**1 537.5%**	**(19.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 371	56.5%	1 933	5.4%	1 280	3.6%	12 457	34.6%	36 041	19.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 838	64.5%	3 380	6.6%	2 229	4.4%	12 449	24.5%	50 895	27.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 785	70.2%	1 846	4.2%	1 956	4.5%	9 291	21.2%	43 877	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 049	52.5%	1 263	5.5%	835	3.6%	8 791	38.3%	22 938	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 516	59.5%	1 296	6.7%	755	3.9%	5 773	29.8%	19 340	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	526	50.3%	30	2.8%	64	6.2%	425	40.7%	1 044	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	193	1.1%	139	.8%	178	1.0%	16 674	97.0%	17 183	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 807)	348.3%	359	(9.8%)	161	(4.4%)	8 609	(234.1%)	(3 677)	(2.0%)	-	-	-	-
Total By Income Source	**95 471**	**50.9%**	**10 245**	**5.5%**	**7 458**	**4.0%**	**74 467**	**39.7%**	**187 641**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 094	22.9%	847	17.7%	660	13.8%	2 186	45.7%	4 786	2.6%	-	-	-	-
Commercial	10 374	77.3%	283	2.1%	125	.9%	2 644	19.7%	13 426	7.2%	-	-	-	-
Households	85 237	50.0%	9 109	5.3%	6 672	3.9%	69 470	40.7%	170 488	90.9%	-	-	-	-
Other	(1 234)	116.5%	7	(.6%)	2	(.2%)	166	(15.7%)	(1 059)	(.6%)	-	-	-	-
Total By Customer Group	**95 471**	**50.9%**	**10 245**	**5.5%**	**7 458**	**4.0%**	**74 467**	**39.7%**	**187 641**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 484	100.0%	-	-	-	-	-	-	6 484	100.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**6 484**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**6 484**	**100.0%**

Contact Details

Municipal Manager	Mr Dean O'Neill	028 313 8003
Financial Manager	Mrs Santie Reyneke-Naude	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**455 677**	**139 523**	**30.6%**	**139 523**	**30.6%**	**124 318**	**29.8%**	**12.2%**
Exchange Revenue								
Service charges - Electricity	165 479	42 419	25.6%	42 419	25.6%	39 599	23.6%	7.1%
Service charges - Water	41 642	10 468	25.1%	10 468	25.1%	8 381	26.2%	24.9%
Service charges - Waste Water Management	19 780	3 809	19.3%	3 809	19.3%	4 472	24.7%	(14.8%)
Service charges - Waste Management	25 724	6 189	24.1%	6 189	24.1%	6 661	27.6%	(7.1%)
Sale of Goods and Rendering of Services	12 901	3 617	28.0%	3 617	28.0%	3 378	30.9%	7.1%
Agency services	4 287	1 038	24.2%	1 038	24.2%	450	11.1%	130.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 385	406	29.3%	406	29.3%	0	-	117 615.9%
Interest earned from Current and Non Current Assets	6 194	1 915	30.9%	1 915	30.9%	528	21.1%	262.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 788	(514)	(18.4%)	(514)	(18.4%)	395	25.3%	(230.0%)
Licence and permits	44	-	-	-	-	-	-	-
Operational Revenue	1 617	598	37.0%	598	37.0%	322	25.6%	85.9%
Non-Exchange Revenue								
Property rates	93 065	45 754	49.2%	45 754	49.2%	42 397	52.0%	7.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 014	810	13.5%	810	13.5%	229	6.5%	253.4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	58 906	19 469	33.1%	19 469	33.1%	17 056	32.2%	14.1%
Interest	850	147	17.3%	147	17.3%	448	67.4%	(67.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	3 397	-	3 397	-	-	-	(100.0%)
Gains on disposal of Assets	15 000	-	-	-	-	2	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**454 206**	**110 810**	**24.4%**	**110 810**	**24.4%**	**106 098**	**25.9%**	**4.4%**
Employee related costs	178 576	40 751	22.8%	40 751	22.8%	37 653	22.4%	8.2%
Remuneration of councillors	5 753	1 458	25.3%	1 458	25.3%	1 449	25.1%	.6%
Bulk purchases - electricity	125 894	43 284	34.4%	43 284	34.4%	45 840	39.4%	(5.6%)
Inventory consumed	40 159	5 026	12.5%	5 026	12.5%	4 910	20.6%	2.4%
Debt impairment	6 085	-	-	-	-	-	-	-
Depreciation and amortisation	11 311	2 826	25.0%	2 826	25.0%	2 707	25.0%	4.4%
Interest	7 035	-	-	-	-	-	-	-
Contracted services	33 427	5 060	15.1%	5 060	15.1%	3 234	10.7%	56.4%
Transfers and subsidies	2 292	399	17.4%	399	17.4%	696	29.5%	(42.6%)
Irrecoverable debts written off	3 750	217	5.8%	217	5.8%	-	-	(100.0%)
Operational costs	39 916	11 789	29.5%	11 789	29.5%	9 610	26.6%	22.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	8	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 470**	**28 713**		**28 713**		**18 220**		
Transfers and subsidies - capital (monetary allocations)	16 623	1 457	8.8%	1 457	8.8%	1	-	117 599.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**18 093**	**30 171**		**30 171**		**18 221**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**18 093**	**30 171**		**30 171**		**18 221**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**18 093**	**30 171**		**30 171**		**18 221**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**18 093**	**30 171**		**30 171**		**18 221**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**59 933**	**8 594**	**14.3%**	**8 594**	**14.3%**	**(34 756)**	**(49.2%)**	**(124.7%)**
National Government	15 123	4 140	27.4%	4 140	27.4%	234	.9%	1 668.7%
Provincial Government	1 500	35	2.4%	35	2.4%	1	.2%	2 759.5%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 623**	**4 175**	**25.1%**	**4 175**	**25.1%**	**235**	**.8%**	**1 674.5%**
Borrowing	22 634	490	2.2%	490	2.2%	(109)	(.6%)	(547.9%)
Internally generated funds	20 675	3 928	19.0%	3 928	19.0%	(34 882)	(148.3%)	(111.3%)
Capital Expenditure Functional	**59 933**	**8 594**	**14.3%**	**8 594**	**14.3%**	**(52 521)**	**(74.4%)**	**(116.4%)**
Municipal governance and administration	**3 761**	**1 083**	**28.8%**	**1 083**	**28.8%**	**(28 258)**	**(1 485.1%)**	**(103.8%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 761	1 083	28.8%	1 083	28.8%	(28 258)	(1 485.1%)	(103.8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**5 258**	**154**	**2.9%**	**154**	**2.9%**	**(53)**	**(1.5%)**	**(390.1%)**
Community and Social Services	2 524	35	1.4%	35	1.4%	1	.1%	2 759.5%
Sport And Recreation	2 324	119	5.1%	119	5.1%	(54)	(2.6%)	(318.4%)
Public Safety	410	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 247**	**4 112**	**20.3%**	**4 112**	**20.3%**	**284**	**1.7%**	**1 348.1%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	19 842	4 112	20.7%	4 112	20.7%	284	1.9%	1 348.1%
Environmental Protection	405	-	-	-	-	-	-	-
Trading Services	**30 668**	**3 245**	**10.6%**	**3 245**	**10.6%**	**(24 493)**	**(50.5%)**	**(113.2%)**
Energy sources	7 836	647	8.3%	647	8.3%	(8 064)	(66.3%)	(108.0%)
Water Management	12 486	1 321	10.6%	1 321	10.6%	(4 352)	(52.3%)	(130.3%)
Waste Water Management	1 610	-	-	-	-	(11 375)	(58.9%)	(100.0%)
Waste Management	8 736	1 277	14.6%	1 277	14.6%	(702)	(8.1%)	(281.8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**428 608**	**107 431**	**25.1%**	**107 431**	**25.1%**	**120 036**	**29.2%**	**(10.5%)**
Property rates	**93 147**	**15 564**	**16.7%**	**15 564**	**16.7%**	**21 219**	**26.4%**	**(26.7%)**
Service charges	272 935	56 165	20.6%	56 165	20.6%	52 654	20.0%	6.7%
Other revenue	**22 505**	**14 655**	**65.1%**	**14 655**	**65.1%**	**16 246**	**88.0%**	**(9.8%)**
Transfers and Subsidies - Operational	18 396	19 442	105.7%	19 442	105.7%	26 076	155.0%	(25.4%)
Transfers and Subsidies - Capital	16 623	1 605	9.7%	1 605	9.7%	3 840	12.5%	(58.2%)
Interest	5 002	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(412 435)**	**54 914**	**(13.3%)**	**54 914**	**(13.3%)**	**273 800**	**(75.4%)**	**(79.9%)**
Suppliers and employees	(412 435)	54 914	(13.3%)	54 914	(13.3%)	273 800	(74.9%)	(79.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**16 173**	**162 345**	**1 003.8%**	**162 345**	**1 003.8%**	**393 836**	**819.6%**	**(58.8%)**
Cash Flow from Investing Activities								
Receipts	**14 989**	**0**	**-**	**0**	**-**	**2 879**	**19.2%**	**(100.0%)**
Proceeds on disposal of PPE	15 000	-	-	-	-	2 879	19.2%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(11)	0	(1.1%)	0	(1.1%)	(0)	.4%	(548.1%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(59 933)**	**(19 011)**	**31.7%**	**(19 011)**	**31.7%**	**(12 690)**	**18.0%**	**49.8%**
Capital assets	(59 933)	(19 011)	31.7%	(19 011)	31.7%	(12 690)	18.0%	49.8%
Net Cash from/(used) Investing Activities	**(44 943)**	**(19 011)**	**42.3%**	**(19 011)**	**42.3%**	**(9 811)**	**17.6%**	**93.8%**
Cash Flow from Financing Activities								
Receipts	**19 088**	**-**	**-**	**-**	**-**	**293**	**1.5%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	19 088	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	293	-	(100.0%)
Payments	**(6 229)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(6 229)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**12 859**	**-**	**-**	**-**	**-**	**293**	**2.2%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(15 911)**	**143 334**	**(900.9%)**	**143 334**	**(900.9%)**	**384 318**	**6 673.3%**	**(62.7%)**
Cash/cash equivalents at the year begin:	144 676	119 249	82.4%	119 249	82.4%	147 553	123.6%	(19.2%)
Cash/cash equivalents at the year end:	**128 765**	**262 909**	**204.2%**	**262 909**	**204.2%**	**531 870**	**425.1%**	**(50.6%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 713	38.6%	1 508	10.2%	945	6.4%	6 637	44.8%	14 803	17.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 668	64.4%	2 089	10.6%	636	3.2%	4 289	21.8%	19 682	22.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 251	17.2%	1 408	4.6%	17 004	55.6%	6 937	22.7%	30 599	35.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 425	31.1%	742	9.5%	380	4.9%	4 255	54.5%	7 801	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 623	32.7%	1 006	9.1%	567	5.1%	5 874	53.1%	11 070	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(56)	(4.0%)	211	15.2%	26	1.9%	1 203	86.9%	1 384	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	440	12.5%	240	6.8%	143	4.1%	2 693	76.6%	3 516	4.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 525)	126.8%	83	(3.0%)	11	(.4%)	650	(23.4%)	(2 781)	(3.2%)	-	-	-	-
Total By Income Source	**26 538**	**30.8%**	**7 286**	**8.5%**	**19 713**	**22.9%**	**32 538**	**37.8%**	**86 075**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(608)	(27.3%)	356	16.0%	295	13.2%	2 184	98.1%	2 227	2.6%	-	-	-	-
Commercial	6 949	47.2%	978	6.6%	3 088	21.0%	3 699	25.1%	14 715	17.1%	-	-	-	-
Households	19 210	28.2%	5 944	8.7%	16 318	24.0%	26 551	39.0%	68 025	79.0%	-	-	-	-
Other	986	89.0%	9	.8%	11	1.0%	103	9.3%	1 108	1.3%	-	-	-	-
Total By Customer Group	**26 538**	**30.8%**	**7 286**	**8.5%**	**19 713**	**22.9%**	**32 538**	**37.8%**	**86 075**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	596	9.2%	862	13.4%	-	-	4 990	77.4%	6 448	98.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	120	100.0%	-	-	-	-	-	-	120	1.8%
Total	**716**	**10.9%**	**862**	**13.1%**	**-**	**-**	**4 990**	**76.0%**	**6 568**	**100.0%**

Contact Details

Municipal Manager	Mr Eben Phillips	028 425 5500
Financial Manager	Mr Hannes Van Biljon	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**421 913**	**85 151**	**20.2%**	**85 151**	**20.2%**	**90 851**	**26.3%**	**(6.3%)**
Exchange Revenue								
Service charges - Electricity	113 936	29 806	26.2%	29 806	26.2%	26 484	23.6%	12.5%
Service charges - Water	25 388	5 063	19.9%	5 063	19.9%	4 864	22.7%	4.1%
Service charges - Waste Water Management	20 521	4 934	24.0%	4 934	24.0%	4 500	22.1%	9.6%
Service charges - Waste Management	14 707	3 671	25.0%	3 671	25.0%	3 144	24.4%	16.8%
Sale of Goods and Rendering of Services	2 736	726	26.5%	726	26.5%	642	21.5%	13.0%
Agency services	3 062	665	21.7%	665	21.7%	684	23.9%	(2.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 880	411	21.8%	411	21.8%	519	16.3%	(21.0%)
Interest earned from Current and Non Current Assets	6 660	2 467	37.0%	2 467	37.0%	1 456	29.4%	69.4%
Dividends	2	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	867	315	36.4%	315	36.4%	310	41.6%	1.7%
Licence and permits	1 410	319	22.6%	319	22.6%	356	25.7%	(10.4%)
Operational Revenue	415	273	65.9%	273	65.9%	47	6.5%	485.9%
Non-Exchange Revenue								
Property rates	57 462	16 768	29.2%	16 768	29.2%	14 925	29.7%	12.3%
Surcharges and Taxes	994	240	24.1%	240	24.1%	241	-	(.4%)
Fines, penalties and forfeits	47 744	6	-	6	-	12 813	25.1%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	117 848	20 185	17.1%	20 185	17.1%	17 776	30.8%	13.6%
Interest	324	117	36.1%	117	36.1%	76	24.6%	54.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 487	870	24.9%	870	24.9%	823	22.8%	5.7%
Gains on disposal of Assets	4 399	564	12.8%	564	12.8%	3 353	297.8%	(83.2%)
Other Gains	(1 928)	(2 248)	116.6%	(2 248)	116.6%	(2 164)	87.1%	3.9%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**456 060**	**70 812**	**15.5%**	**70 812**	**15.5%**	**67 241**	**17.6%**	**5.3%**
Employee related costs	142 965	27 503	19.2%	27 503	19.2%	25 730	19.5%	6.9%
Remuneration of councillors	6 083	1 363	22.4%	1 363	22.4%	1 470	25.2%	(7.3%)
Bulk purchases - electricity	95 137	22 512	23.7%	22 512	23.7%	11 094	12.2%	102.9%
Inventory consumed	18 928	4 303	22.7%	4 303	22.7%	3 982	25.5%	8.0%
Debt impairment	29 302	-	-	-	-	9 863	22.7%	(100.0%)
Depreciation and amortisation	16 178	4 044	25.0%	4 044	25.0%	3 733	25.0%	8.3%
Interest	6 301	1 528	24.2%	1 528	24.2%	1 119	18.3%	36.5%
Contracted services	95 295	3 106	3.3%	3 106	3.3%	5 234	13.0%	(40.7%)
Transfers and subsidies	1 185	224	18.9%	224	18.9%	101	7.8%	122.8%
Irrecoverable debts written off	13 613	-	-	-	-	22	4.6%	(100.0%)
Operational costs	30 932	6 229	20.1%	6 229	20.1%	4 893	16.8%	27.3%
Losses on disposal of Assets	129	-	-	-	-	-	-	-
Other Losses	12	-	-	-	-	-	-	-
Surplus/(Deficit)	**(34 147)**	**14 339**		**14 339**		**23 610**		
Transfers and subsidies - capital (monetary allocations)	20 240	4 102	20.3%	4 102	20.3%	8 003	17.5%	(48.7%)
Transfers and subsidies - capital (in-kind)	4 781	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(9 126)**	**18 440**		**18 440**		**31 613**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(9 126)**	**18 440**		**18 440**		**31 613**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(9 126)**	**18 440**		**18 440**		**31 613**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(9 126)**	**18 440**		**18 440**		**31 613**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**46 330**	**4 720**	**10.2%**	**4 720**	**10.2%**	**7 347**	**12.3%**	**(35.8%)**
National Government	16 183	4 102	25.3%	4 102	25.3%	1 503	9.2%	172.9%
Provincial Government	8 838	-	-	-	-	4 775	16.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 021**	**4 102**	**16.4%**	**4 102**	**16.4%**	**6 278**	**13.7%**	**(34.7%)**
Borrowing	3 598	-	-	-	-	216	2.4%	(100.0%)
Internally generated funds	17 712	618	3.5%	618	3.5%	853	17.1%	(27.5%)
Capital Expenditure Functional	**46 330**	**4 720**	**10.2%**	**4 720**	**10.2%**	**7 347**	**12.3%**	**(35.8%)**
Municipal governance and administration	**2 918**	**415**	**14.2%**	**415**	**14.2%**	**12**	**.6%**	**3 465.9%**
Executive and Council	8	-	-	-	-	-	-	-
Finance and administration	2 910	415	14.3%	415	14.3%	12	.6%	3 465.9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 218**	**27**	**2.3%**	**27**	**2.3%**	**-**	**-**	**(100.0%)**
Community and Social Services	195	-	-	-	-	-	-	-
Sport And Recreation	332	9	2.6%	9	2.6%	-	-	(100.0%)
Public Safety	641	19	2.9%	19	2.9%	-	-	(100.0%)
Housing	50	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 418**	**-**	**-**	**-**	**-**	**1 798**	**6.5%**	**(100.0%)**
Planning and Development	783	-	-	-	-	-	-	-
Road Transport	6 635	-	-	-	-	1 798	6.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**34 777**	**4 277**	**12.3%**	**4 277**	**12.3%**	**5 537**	**20.2%**	**(22.8%)**
Energy sources	2 914	169	5.8%	169	5.8%	-	-	(100.0%)
Water Management	20 698	4 103	19.8%	4 103	19.8%	3 415	23.4%	20.2%
Waste Water Management	5 963	5	.1%	5	.1%	2 122	18.9%	(99.8%)
Waste Management	5 202	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**397 191**	**80 462**	**20.3%**	**80 462**	**20.3%**	**89 732**	**25.8%**	**(10.3%)**
Property rates	**57 258**	**13 027**	**22.8%**	**13 027**	**22.8%**	**13 643**	**27.7%**	**(4.5%)**
Service charges	172 979	45 089	26.1%	45 089	26.1%	43 121	25.8%	4.6%
Other revenue	**20 129**	**1 727**	**8.6%**	**1 727**	**8.6%**	**2 283**	**11.2%**	**(24.4%)**
Transfers and Subsidies - Operational	117 848	20 620	17.5%	20 620	17.5%	17 935	31.1%	15.0%
Transfers and Subsidies - Capital	20 240	-	-	-	-	12 750	27.9%	(100.0%)
Interest	8 736	-	-	-	-	-	-	-
Dividends	2	-	-	-	-	-	-	-
Payments	**(379 109)**	**6 723**	**(1.8%)**	**6 723**	**(1.8%)**	**(26 865)**	**9.0%**	**(125.0%)**
Suppliers and employees	(375 020)	6 723	(1.8%)	6 723	(1.8%)	(26 865)	9.1%	(125.0%)
Finance charges	(3 164)	-	-	-	-	-	-	-
Transfers and grants	(925)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**18 082**	**87 185**	**482.2%**	**87 185**	**482.2%**	**62 867**	**129.6%**	**38.7%**
Cash Flow from Investing Activities								
Receipts	**3 874**	**520**	**13.4%**	**520**	**13.4%**	**3 292**	**292.4%**	**(84.2%)**
Proceeds on disposal of PPE	4 399	564	12.8%	564	12.8%	3 353	297.8%	(83.2%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(525)	(43)	8.3%	(43)	8.3%	16	-	(366.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	(77)	-	(100.0%)
Payments	**(46 330)**	**-**	**-**	**-**	**-**	**(7 674)**	**12.8%**	**(100.0%)**
Capital assets	(46 330)	-	-	-	-	(7 674)	12.8%	(100.0%)
Net Cash from/(used) Investing Activities	**(42 456)**	**520**	**(1.2%)**	**520**	**(1.2%)**	**(4 381)**	**7.5%**	**(111.9%)**
Cash Flow from Financing Activities								
Receipts	**4 238**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 598	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	640	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**4 238**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(20 136)**	**87 705**	**(435.6%)**	**87 705**	**(435.6%)**	**58 486**	**(1 280.0%)**	**50.0%**
Cash/cash equivalents at the year begin:	116 145	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**96 008**	**209 478**	**218.2%**	**209 478**	**218.2%**	**58 486**	**108.2%**	**258.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	0	.1%	1	.2%	3	1.1%	282	98.6%	286	.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 035	82.5%	146	1.7%	48	.6%	1 298	15.2%	8 527	21.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 969	47.9%	694	4.8%	497	3.4%	6 391	43.9%	14 551	36.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 570	35.2%	312	4.3%	278	3.8%	4 151	56.8%	7 312	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 893	36.7%	236	4.6%	198	3.8%	2 829	54.9%	5 156	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	177	78.3%	6	2.7%	1	.3%	42	18.7%	227	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	59	1.7%	41	1.2%	80	2.2%	3 377	94.9%	3 558	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 032)	(153.9%)	110	16.3%	337	50.3%	1 256	187.2%	671	1.7%	-	-	-	-
Total By Income Source	**17 672**	**43.9%**	**1 546**	**3.8%**	**1 442**	**3.6%**	**19 627**	**48.7%**	**40 286**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 098	63.5%	79	4.5%	40	2.3%	513	29.7%	1 729	4.3%	-	-	-	-
Commercial	5 782	93.3%	75	1.2%	16	.3%	322	5.2%	6 195	15.4%	-	-	-	-
Households	10 076	32.7%	1 191	3.9%	1 350	4.4%	18 231	59.1%	30 848	76.6%	-	-	-	-
Other	716	47.3%	201	13.3%	36	2.4%	561	37.1%	1 514	3.8%	-	-	-	-
Total By Customer Group	**17 672**	**43.9%**	**1 546**	**3.8%**	**1 442**	**3.6%**	**19 627**	**48.7%**	**40 286**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	221	100.0%	221	14.7%
VAT (output less input)	1 597	100.0%	-	-	-	-	-	-	1 597	106.1%
Pensions / Retirement	-	-	-	-	-	-	330	100.0%	330	21.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	898	33.4%	1 358	50.6%	383	14.3%	47	1.7%	2 685	178.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(40)	1.2%	(40)	1.2%	(28)	.8%	(3 220)	96.8%	(3 328)	(221.1%)
Total	**2 455**	**163.1%**	**1 318**	**87.6%**	**355**	**23.6%**	**(2 622)**	**(174.2%)**	**1 505**	**100.0%**

Contact Details

Municipal Manager	Ms A Vorster	028 514 8500
Financial Manager	Ms Elmari Wassermann	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**273 479**	**64 761**	**23.7%**	**64 761**	**23.7%**	**70 484**	**27.8%**	**(8.1%)**
Exchange Revenue								
Service charges - Electricity	200	203	101.5%	203	101.5%	44	10.9%	364.0%
Service charges - Water	-	2	-	2	-	-	-	(100.0%)
Service charges - Waste Water Management	600	179	29.8%	179	29.8%	259	43.2%	(31.0%)
Service charges - Waste Management	15 000	3 784	25.2%	3 784	25.2%	2 880	22.9%	31.4%
Sale of Goods and Rendering of Services	9 223	1 405	15.2%	1 405	15.2%	1 215	13.6%	15.6%
Agency services	12 770	3 150	24.7%	3 150	24.7%	2 794	24.6%	12.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	50	53	106.3%	53	106.3%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	4 000	1 478	37.0%	1 478	37.0%	492	24.6%	200.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	13 825	3 535	25.6%	3 535	25.6%	3 412	26.8%	3.6%
Licence and permits	1 000	148	14.8%	148	14.8%	200	8.0%	(26.0%)
Operational Revenue	423	283	66.9%	283	66.9%	74	3.0%	280.0%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	214 389	50 541	23.6%	50 541	23.6%	59 114	30.0%	(14.5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**276 811**	**52 389**	**18.9%**	**52 389**	**18.9%**	**56 237**	**22.2%**	**(6.8%)**
Employee related costs	138 697	33 426	24.1%	33 426	24.1%	30 623	22.5%	9.2%
Remuneration of councillors	6 340	1 905	30.0%	1 905	30.0%	1 543	25.0%	23.5%
Bulk purchases - electricity	200	100	50.2%	100	50.2%	-	-	(100.0%)
Inventory consumed	62 321	7 178	11.5%	7 178	11.5%	14 564	31.3%	(50.7%)
Debt impairment	100	-	-	-	-	-	-	-
Depreciation and amortisation	3 654	752	20.6%	752	20.6%	906	25.0%	(17.0%)
Interest	2 753	179	6.5%	179	6.5%	685	20.6%	(73.9%)
Contracted services	30 074	4 228	14.1%	4 228	14.1%	3 551	14.9%	19.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	32 672	4 621	14.1%	4 621	14.1%	4 364	13.0%	5.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 331)**	**12 373**		**12 373**		**14 248**		
Transfers and subsidies - capital (monetary allocations)	500	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(2 831)**	**12 373**		**12 373**		**14 248**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(2 831)**	**12 373**		**12 373**		**14 248**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(2 831)**	**12 373**		**12 373**		**14 248**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(2 831)**	**12 373**		**12 373**		**14 248**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**6 355**	**1 639**	**25.8%**	**1 639**	**25.8%**	**30**	**.3%**	**5 323.0%**
National Government	-	-	-	-	-	-	-	-
Provincial Government	1 400	212	15.2%	212	15.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**1 400**	**212**	**15.2%**	**212**	**15.2%**	**-**	**-**	**(100.0%)**
Borrowing	-	1 075	-	1 075	-	-	-	(100.0%)
Internally generated funds	4 955	352	7.1%	352	7.1%	30	.6%	1 064.6%
Capital Expenditure Functional	**6 355**	**1 639**	**25.8%**	**1 639**	**25.8%**	**30**	**.3%**	**5 323.0%**
Municipal governance and administration	**1 359**	**278**	**20.5%**	**278**	**20.5%**	**10**	**.8%**	**2 553.8%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 359	278	20.5%	278	20.5%	10	.8%	2 553.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**4 960**	**267**	**5.4%**	**267**	**5.4%**	**20**	**.5%**	**1 252.9%**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	920	40	4.4%	40	4.4%	-	-	(100.0%)
Public Safety	4 000	227	5.7%	227	5.7%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	40	-	-	-	-	20	49.3%	(100.0%)
Economic and Environmental Services	**36**	**19**	**52.2%**	**19**	**52.2%**	**-**	**-**	**(100.0%)**
Planning and Development	30	14	47.7%	14	47.7%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	6	4	75.0%	4	75.0%	-	-	(100.0%)
Trading Services	**-**	**1 075**	**-**	**1 075**	**-**	**-**	**-**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	1 075	-	1 075	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**271 929**	**20 788**	**7.6%**	**20 788**	**7.6%**	**-**	**-**	**(100.0%)**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	15 800	8	.1%	8	.1%	-	-	(100.0%)
Other revenue	**37 240**	**7 680**	**20.6%**	**7 680**	**20.6%**	**-**	**-**	**(100.0%)**
Transfers and Subsidies - Operational	214 389	13 100	6.1%	13 100	6.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	500	-	-	-	-	-	-	-
Interest	4 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(269 818)**	**(14 811)**	**5.5%**	**(14 811)**	**5.5%**	**(20 147)**	**8.2%**	**(26.5%)**
Suppliers and employees	(267 984)	(14 811)	5.5%	(14 811)	5.5%	(20 147)	8.2%	(26.5%)
Finance charges	(1 834)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**2 112**	**5 977**	**283.1%**	**5 977**	**283.1%**	**(20 147)**	**(571.1%)**	**(129.7%)**
Cash Flow from Investing Activities								
Receipts	**(25 624)**	**122**	**(.5%)**	**122**	**(.5%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(27 624)	122	(.4%)	122	(.4%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(6 585)**	**(1 885)**	**28.6%**	**(1 885)**	**28.6%**	**(35)**	**.3%**	**5 323.1%**
Capital assets	(6 585)	(1 885)	28.6%	(1 885)	28.6%	(35)	.3%	5 323.1%
Net Cash from/(used) Investing Activities	**(32 209)**	**(1 762)**	**5.5%**	**(1 762)**	**5.5%**	**(35)**	**.1%**	**4 970.6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(5 365)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(5 365)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(5 365)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(35 462)**	**4 215**	**(11.9%)**	**4 215**	**(11.9%)**	**(20 181)**	**59.9%**	**(120.9%)**
Cash/cash equivalents at the year begin:	43 585	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**8 123**	**4 215**	**51.9%**	**4 215**	**51.9%**	**(20 181)**	**(108.0%)**	**(120.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2	5.3%	1	2.3%	-	-	41	92.4%	45	.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92	85.6%	7	6.9%	1	1.0%	7	6.5%	107	2.2%	-	-	-	-
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	-	-	-	-	-	-	25	100.0%	25	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1	2.6%	1	1.3%	51	96.1%	53	1.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 258	48.5%	167	3.6%	49	1.1%	2 178	46.8%	4 653	95.3%	-	-	-	-
Total By Income Source	**2 352**	**48.2%**	**177**	**3.6%**	**51**	**1.0%**	**2 303**	**47.2%**	**4 884**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 260	51.7%	-	-	0	-	1 177	48.3%	2 438	49.9%	-	-	-	-
Commercial	39	6.7%	51	8.8%	5	.9%	484	83.6%	578	11.8%	-	-	-	-
Households	1 055	56.5%	126	6.7%	46	2.4%	642	34.4%	1 869	38.3%	-	-	-	-
Other	(2)	100.0%	-	-	-	-	-	-	(2)	-	-	-	-	-
Total By Customer Group	**2 352**	**48.2%**	**177**	**3.6%**	**51**	**1.0%**	**2 303**	**47.2%**	**4 884**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	469	100.0%	-	-	-	-	-	-	469	99.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	0	100.0%	-	-	0	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	.2%
Total	**469**	**99.8%**	**-**	**-**	**0**	**-**	**1**	**.2%**	**470**	**100.0%**

Contact Details

Municipal Manager	Mr Richard Bosman	028 425 1157
Financial Manager	Mr Nantes Kruger	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**226 346**	**57 027**	**25.2%**	**57 027**	**25.2%**	**49 906**	**25.9%**	**14.3%**
Exchange Revenue								
Service charges - Electricity	76 101	19 869	26.1%	19 869	26.1%	18 364	26.0%	8.2%
Service charges - Water	22 267	4 834	21.7%	4 834	21.7%	4 957	23.0%	(2.5%)
Service charges - Waste Water Management	9 610	2 336	24.3%	2 336	24.3%	2 243	25.5%	4.2%
Service charges - Waste Management	9 410	2 343	24.9%	2 343	24.9%	2 314	25.9%	1.3%
Sale of Goods and Rendering of Services	396	61	15.5%	61	15.5%	85	31.0%	(27.6%)
Agency services	1 350	317	23.5%	317	23.5%	167	13.9%	90.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 929	2 065	34.8%	2 065	34.8%	1 237	38.2%	67.0%
Interest earned from Current and Non Current Assets	960	562	58.5%	562	58.5%	232	34.2%	141.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 098	176	16.0%	176	16.0%	146	24.0%	20.8%
Licence and permits	159	52	33.0%	52	33.0%	43	13.0%	21.2%
Operational Revenue	66	49	74.3%	49	74.3%	32	15.9%	54.1%
Non-Exchange Revenue								
Property rates	26 915	7 119	26.4%	7 119	26.4%	6 388	25.7%	11.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 501	83	3.3%	83	3.3%	13	.2%	519.1%
Licences or permits	30	0	.2%	0	.2%	0	.7%	(73.8%)
Transfer and subsidies - Operational	64 252	16 219	25.2%	16 219	25.2%	12 989	30.1%	24.9%
Interest	2 802	767	27.4%	767	27.4%	528	30.6%	45.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	175	-	175	-	168	22.0%	4.1%
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**240 912**	**37 514**	**15.6%**	**37 514**	**15.6%**	**29 815**	**13.6%**	**25.8%**
Employee related costs	79 390	23 097	29.1%	23 097	29.1%	18 110	22.6%	27.5%
Remuneration of councillors	3 276	1 090	33.3%	1 090	33.3%	977	29.1%	11.5%
Bulk purchases - electricity	56 045	6 573	11.7%	6 573	11.7%	5 873	10.1%	11.9%
Inventory consumed	8 946	681	7.6%	681	7.6%	509	10.0%	33.7%
Debt impairment	16 691	-	-	-	-	-	-	-
Depreciation and amortisation	11 762	2 940	25.0%	2 940	25.0%	1 075	8.1%	173.4%
Interest	8 000	1	-	1	-	75	3.6%	(98.3%)
Contracted services	33 727	613	1.8%	613	1.8%	1 033	7.5%	(40.6%)
Transfers and subsidies	920	10	1.0%	10	1.0%	-	-	(100.0%)
Irrecoverable debts written off	-	70	-	70	-	-	-	(100.0%)
Operational costs	22 156	2 438	11.0%	2 438	11.0%	2 163	11.4%	12.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(14 566)**	**19 513**		**19 513**		**20 091**		
Transfers and subsidies - capital (monetary allocations)	15 804	2 112	13.4%	2 112	13.4%	0	-	570 796.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 238**	**21 626**		**21 626**		**20 092**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 238**	**21 626**		**21 626**		**20 092**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 238**	**21 626**		**21 626**		**20 092**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 238**	**21 626**		**21 626**		**20 092**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**13 743**	**530**	**3.9%**	**530**	**3.9%**	**7**	**.1%**	**7 441.3%**
National Government	13 743	530	3.9%	530	3.9%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 743**	**530**	**3.9%**	**530**	**3.9%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	7	.3%	(100.0%)
Capital Expenditure Functional	**13 743**	**530**	**3.9%**	**530**	**3.9%**	**7**	**.1%**	**7 441.3%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**7**	**3.9%**	**(100.0%)**
Executive and Council	-	-	-	-	-	7	5.4%	(100.0%)
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**13 743**	**530**	**3.9%**	**530**	**3.9%**	**-**	**-**	**(100.0%)**
Energy sources	485	-	-	-	-	-	-	-
Water Management	6 449	530	8.2%	530	8.2%	-	-	(100.0%)
Waste Water Management	6 809	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**232 351**	**58 650**	**25.2%**	**58 650**	**25.2%**	**49 429**	**26.7%**	**18.7%**
Property rates	**22 305**	**4 013**	**18.0%**	**4 013**	**18.0%**	**1 626**	**8.0%**	**146.8%**
Service charges	120 923	22 282	18.4%	22 282	18.4%	19 973	19.9%	11.6%
Other revenue	**9 067**	**5 122**	**56.5%**	**5 122**	**56.5%**	**462**	**4.4%**	**1 009.0%**
Transfers and Subsidies - Operational	64 252	19 176	29.8%	19 176	29.8%	21 469	49.7%	(10.7%)
Transfers and Subsidies - Capital	15 804	8 056	51.0%	8 056	51.0%	5 899	56.0%	36.6%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(227 138)**	**(11 288)**	**5.0%**	**(11 288)**	**5.0%**	**(9 944)**	**5.1%**	**13.5%**
Suppliers and employees	(227 138)	(11 288)	5.0%	(11 288)	5.0%	(9 944)	5.1%	13.5%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 213**	**47 361**	**908.5%**	**47 361**	**908.5%**	**39 485**	**(478.6%)**	**19.9%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(13 258)**	**(577)**	**4.4%**	**(577)**	**4.4%**	**(8)**	**.1%**	**7 039.8%**
Capital assets	(13 258)	(577)	4.4%	(577)	4.4%	(8)	.1%	7 039.8%
Net Cash from/(used) Investing Activities	**(13 258)**	**(577)**	**4.4%**	**(577)**	**4.4%**	**(8)**	**.1%**	**7 039.8%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(8 045)**	**46 784**	**(581.5%)**	**46 784**	**(581.5%)**	**39 477**	**(182.5%)**	**18.5%**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(8 045)**	**46 784**	**(581.5%)**	**46 784**	**(581.5%)**	**39 477**	**145.3%**	**18.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 102	6.6%	631	2.0%	779	2.4%	28 351	89.0%	31 864	25.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 411	46.0%	234	7.6%	125	4.1%	1 299	42.3%	3 068	2.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 115	10.5%	736	2.5%	637	2.1%	25 265	84.9%	29 753	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	736	4.7%	357	2.3%	321	2.1%	14 086	90.9%	15 500	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 476	6.2%	607	2.5%	532	2.2%	21 240	89.0%	23 856	18.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	36	.2%	52	.2%	73	.3%	22 659	99.3%	22 821	17.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 627)	(916.0%)	217	42.9%	164	32.5%	4 750	940.5%	505	.4%	-	-	-	-
Total By Income Source	**4 250**	**3.3%**	**2 834**	**2.2%**	**2 632**	**2.1%**	**117 650**	**92.4%**	**127 367**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(2 744)	137.9%	88	(4.4%)	57	(2.9%)	610	(30.7%)	(1 989)	(1.6%)	-	-	-	-
Commercial	1 341	17.0%	336	4.2%	226	2.9%	6 003	75.9%	7 905	6.2%	-	-	-	-
Households	5 818	5.5%	2 211	2.1%	2 147	2.0%	96 399	90.5%	106 575	83.7%	-	-	-	-
Other	(165)	(1.1%)	200	1.3%	202	1.4%	14 639	98.4%	14 876	11.7%	-	-	-	-
Total By Customer Group	**4 250**	**3.3%**	**2 834**	**2.2%**	**2 632**	**2.1%**	**117 650**	**92.4%**	**127 367**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 901	16.7%	-	-	-	-	39 323	83.3%	47 224	63.5%
Bulk Water	55	100.0%	-	-	-	-	-	-	55	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	545	18.8%	250	8.6%	276	9.5%	1 834	63.1%	2 905	3.9%
Auditor-General	180	2.2%	80	1.0%	73	.9%	7 926	96.0%	8 259	11.1%
Other	139	.9%	114	.7%	47	.3%	15 641	98.1%	15 942	21.4%
Total	**8 819**	**11.9%**	**445**	**.6%**	**397**	**.5%**	**64 724**	**87.0%**	**74 384**	**100.0%**

Contact Details

Municipal Manager	Mr Morne Hoogbaard	028 551 8000
Financial Manager	Mrs Roslyn Saptoe	028 551 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**696 827**	**267 307**	**38.4%**	**267 307**	**38.4%**	**227 787**	**35.7%**	**17.3%**
Exchange Revenue								
Service charges - Electricity	217 086	48 015	22.1%	48 015	22.1%	45 143	22.2%	6.4%
Service charges - Water	51 060	11 681	22.9%	11 681	22.9%	12 576	26.4%	(7.1%)
Service charges - Waste Water Management	28 892	6 955	24.1%	6 955	24.1%	9 585	34.5%	(27.4%)
Service charges - Waste Management	32 904	9 578	29.1%	9 578	29.1%	8 840	27.5%	8.4%
Sale of Goods and Rendering of Services	20 157	5 249	26.0%	5 249	26.0%	5 396	31.3%	(2.7%)
Agency services	3 311	886	26.8%	886	26.8%	870	32.6%	1.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 035	652	32.1%	652	32.1%	495	116.1%	31.9%
Interest earned from Current and Non Current Assets	25 299	5 904	23.3%	5 904	23.3%	(2 548)	(15.4%)	(331.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 678	1 081	29.4%	1 081	29.4%	799	23.3%	35.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	5 316	1 116	21.0%	1 116	21.0%	278	7.8%	301.3%
Non-Exchange Revenue								
Property rates	127 036	129 728	102.1%	129 728	102.1%	119 246	101.0%	8.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	57 896	6 994	12.1%	6 994	12.1%	2 694	4.8%	159.6%
Licences or permits	2 274	510	22.4%	510	22.4%	481	24.0%	6.1%
Transfer and subsidies - Operational	106 787	26 656	25.0%	26 656	25.0%	22 846	21.8%	16.7%
Interest	190	173	91.2%	173	91.2%	142	41.3%	21.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	11 908	11 450	96.2%	11 450	96.2%	-	-	(100.0%)
Gains on disposal of Assets	1 000	678	67.8%	678	67.8%	944	118.0%	(28.2%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**728 258**	**145 802**	**20.0%**	**145 802**	**20.0%**	**107 022**	**16.3%**	**36.2%**
Employee related costs	232 085	47 893	20.6%	47 893	20.6%	45 611	21.2%	5.0%
Remuneration of councillors	9 345	2 446	26.2%	2 446	26.2%	1 998	22.0%	22.4%
Bulk purchases - electricity	180 886	45 474	25.1%	45 474	25.1%	37 987	24.5%	19.7%
Inventory consumed	52 205	7 938	15.2%	7 938	15.2%	8 491	23.4%	(6.5%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 312	-	-	-	-	-	-	-
Interest	20 821	(38)	(.2%)	(38)	(.2%)	-	-	(100.0%)
Contracted services	80 085	8 987	11.2%	8 987	11.2%	4 810	6.3%	86.8%
Transfers and subsidies	1 686	537	31.9%	537	31.9%	435	18.4%	23.4%
Irrecoverable debts written off	61 783	9 894	16.0%	9 894	16.0%	1 955	3.3%	406.2%
Operational costs	46 050	9 579	20.8%	9 579	20.8%	5 736	13.3%	67.0%
Losses on disposal of Assets	-	13 092	-	13 092	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(31 430)**	**121 505**		**121 505**		**120 765**		
Transfers and subsidies - capital (monetary allocations)	34 139	5 219	15.3%	5 219	15.3%	2 676	8.2%	95.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 708**	**126 724**		**126 724**		**123 441**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 708**	**126 724**		**126 724**		**123 441**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 708**	**126 724**		**126 724**		**123 441**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 708**	**126 724**		**126 724**		**123 441**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**110 382**	**14 838**	**13.4%**	**14 838**	**13.4%**	**12 141**	**13.5%**	**22.2%**
National Government	30 539	6 188	20.3%	6 188	20.3%	3 135	10.1%	97.4%
Provincial Government	2 100	3 394	161.6%	3 394	161.6%	441	24.8%	669.6%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 639**	**9 582**	**29.4%**	**9 582**	**29.4%**	**3 576**	**10.9%**	**167.9%**
Borrowing	57 826	4 137	7.2%	4 137	7.2%	5 920	13.6%	(30.1%)
Internally generated funds	19 918	1 118	5.6%	1 118	5.6%	2 645	19.1%	(57.7%)
Capital Expenditure Functional	**110 382**	**14 838**	**13.4%**	**14 838**	**13.4%**	**12 141**	**13.5%**	**22.2%**
Municipal governance and administration	**10 326**	**842**	**8.2%**	**842**	**8.2%**	**625**	**4.0%**	**34.8%**
Executive and Council	76	8	10.3%	8	10.3%	44	10.4%	(82.3%)
Finance and administration	10 230	834	8.2%	834	8.2%	580	3.8%	43.8%
Internal audit	20	-	-	-	-	-	-	-
Community and Public Safety	**7 526**	**223**	**3.0%**	**223**	**3.0%**	**142**	**3.0%**	**57.1%**
Community and Social Services	587	40	6.8%	40	6.8%	69	5.6%	(41.7%)
Sport And Recreation	1 865	165	8.9%	165	8.9%	74	3.8%	124.5%
Public Safety	3 075	18	.6%	18	.6%	-	-	(100.0%)
Housing	2 000	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33 933**	**8 151**	**24.0%**	**8 151**	**24.0%**	**1 393**	**5.5%**	**485.1%**
Planning and Development	55	4	7.1%	4	7.1%	10	5.8%	(59.8%)
Road Transport	33 708	8 137	24.1%	8 137	24.1%	1 367	5.5%	495.1%
Environmental Protection	170	10	5.7%	10	5.7%	16	8.2%	(38.5%)
Trading Services	**58 598**	**5 621**	**9.6%**	**5 621**	**9.6%**	**9 982**	**22.5%**	**(43.7%)**
Energy sources	24 243	1 144	4.7%	1 144	4.7%	2 468	12.5%	(53.6%)
Water Management	19 050	1 889	9.9%	1 889	9.9%	1 881	23.3%	.5%
Waste Water Management	15 156	2 587	17.1%	2 587	17.1%	5 633	34.1%	(54.1%)
Waste Management	150	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**671 228**	**485 199**	**72.3%**	**485 199**	**72.3%**	**514 161**	**84.2%**	**(5.6%)**
Property rates	**124 505**	**35 375**	**28.4%**	**35 375**	**28.4%**	**35 538**	**30.7%**	**(.5%)**
Service charges	340 323	83 795	24.6%	83 795	24.6%	77 665	25.5%	7.9%
Other revenue	**41 675**	**320 178**	**768.3%**	**320 178**	**768.3%**	**365 243**	**970.7%**	**(12.3%)**
Transfers and Subsidies - Operational	106 787	33 886	31.7%	33 886	31.7%	26 343	25.0%	28.6%
Transfers and Subsidies - Capital	32 639	11 496	35.2%	11 496	35.2%	8 910	28.6%	29.0%
Interest	25 299	468	1.9%	468	1.9%	461	2.8%	1.5%
Dividends	-	-	-	-	-	-	-	-
Payments	**(625 093)**	**(339 442)**	**54.3%**	**(339 442)**	**54.3%**	**(388 237)**	**70.2%**	**(12.6%)**
Suppliers and employees	(607 085)	(339 442)	55.9%	(339 442)	55.9%	(388 237)	72.2%	(12.6%)
Finance charges	(16 321)	-	-	-	-	-	-	-
Transfers and grants	(1 686)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**46 135**	**145 757**	**315.9%**	**145 757**	**315.9%**	**125 924**	**218.7%**	**15.8%**
Cash Flow from Investing Activities								
Receipts	**1 000**	**678**	**67.8%**	**678**	**67.8%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	1 000	678	67.8%	678	67.8%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(110 382)**	**(14 838)**	**13.4%**	**(14 838)**	**13.4%**	**(12 141)**	**13.5%**	**22.2%**
Capital assets	(110 382)	(14 838)	13.4%	(14 838)	13.4%	(12 141)	13.5%	22.2%
Net Cash from/(used) Investing Activities	**(109 382)**	**(14 159)**	**12.9%**	**(14 159)**	**12.9%**	**(12 141)**	**13.6%**	**16.6%**
Cash Flow from Financing Activities								
Receipts	**53 200**	**33**	**.1%**	**33**	**.1%**	**224**	**.5%**	**(85.1%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	52 063	(38)	(.1%)	(38)	(.1%)	-	-	(100.0%)
Increase (decrease) in consumer deposits	1 137	71	6.3%	71	6.3%	224	-	(68.1%)
Payments	**(23 858)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(23 858)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**29 342**	**33**	**.1%**	**33**	**.1%**	**224**	**1.0%**	**(85.1%)**
Net Increase/(Decrease) in cash held	**(33 906)**	**131 631**	**(388.2%)**	**131 631**	**(388.2%)**	**114 006**	**(1 141.7%)**	**15.5%**
Cash/cash equivalents at the year begin:	324 636	403 385	124.3%	403 385	124.3%	354 257	101.6%	13.9%
Cash/cash equivalents at the year end:	**290 730**	**546 545**	**188.0%**	**546 545**	**188.0%**	**476 682**	**140.7%**	**14.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 716	39.6%	581	4.0%	423	2.9%	7 721	53.5%	14 442	18.0%	555	3.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 089	79.8%	403	2.3%	241	1.4%	2 925	16.6%	17 658	22.1%	68	.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	14 562	72.2%	553	2.7%	293	1.5%	4 763	23.6%	20 171	25.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 851	36.8%	380	3.6%	283	2.7%	5 963	56.9%	10 478	13.1%	358	3.4%	-	-
Receivables from Exchange Transactions - Waste Management	3 950	42.7%	384	4.1%	287	3.1%	4 627	50.0%	9 248	11.5%	377	4.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	8	-	-	-
Interest on Arrear Debtor Accounts	461	11.0%	212	5.0%	181	4.3%	3 341	79.7%	4 194	5.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	949	24.4%	455	11.7%	266	6.8%	2 221	57.1%	3 891	4.9%	284	7.3%	-	-
Total By Income Source	**43 578**	**54.4%**	**2 968**	**3.7%**	**1 975**	**2.5%**	**31 561**	**39.4%**	**80 083**	**100.0%**	**1 650**	**2.1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 707	82.8%	88	4.3%	64	3.1%	204	9.9%	2 062	2.6%	-	-	-	-
Commercial	8 862	78.3%	430	3.8%	166	1.5%	1 866	16.5%	11 323	14.1%	-	-	-	-
Households	33 010	49.5%	2 451	3.7%	1 745	2.6%	29 492	44.2%	66 697	83.3%	1 650	2.5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**43 578**	**54.4%**	**2 968**	**3.7%**	**1 975**	**2.5%**	**31 561**	**39.4%**	**80 083**	**100.0%**	**1 650**	**2.1%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	15 440	100.0%	-	-	-	-	-	-	15 440	32.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 932	100.0%	-	-	-	-	-	-	1 932	4.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30 893	100.0%	-	-	-	-	-	-	30 893	64.0%
Total	**48 264**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**48 264**	**100.0%**

Contact Details

Municipal Manager	Mr Albertus de Klerk	028 713 8001
Financial Manager	Mrs Lien Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 571 780**	**371 651**	**23.6%**	**371 651**	**23.6%**	**349 858**	**25.9%**	**6.2%**
Exchange Revenue								
Service charges - Electricity	616 248	143 240	23.2%	143 240	23.2%	131 344	22.4%	9.1%
Service charges - Water	165 339	22 616	13.7%	22 616	13.7%	32 043	21.4%	(29.4%)
Service charges - Waste Water Management	90 046	23 174	25.7%	23 174	25.7%	21 211	25.4%	9.3%
Service charges - Waste Management	90 270	22 538	25.0%	22 538	25.0%	20 679	25.0%	9.0%
Sale of Goods and Rendering of Services	30 055	8 229	27.4%	8 229	27.4%	8 834	43.0%	(6.8%)
Agency services	9 207	2 449	26.6%	2 449	26.6%	2 517	29.5%	(2.7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 114	2 320	32.6%	2 320	32.6%	1 738	22.8%	33.5%
Interest earned from Current and Non Current Assets	50 313	17 241	34.3%	17 241	34.3%	12 275	33.5%	40.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 510	2 187	23.0%	2 187	23.0%	2 582	30.1%	(15.3%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	32 629	9 444	28.9%	9 444	28.9%	11 322	87.2%	(16.6%)
Non-Exchange Revenue								
Property rates	223 788	57 984	25.9%	57 984	25.9%	51 757	27.6%	12.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18 523	3 285	17.7%	3 285	17.7%	3 429	69.1%	(4.2%)
Licences or permits	1 371	347	25.3%	347	25.3%	328	24.9%	5.8%
Transfer and subsidies - Operational	225 965	56 318	24.9%	56 318	24.9%	49 624	31.4%	13.5%
Interest	905	279	30.8%	279	30.8%	176	31.6%	58.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	500	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 642 480**	**280 116**	**17.1%**	**280 116**	**17.1%**	**310 105**	**22.1%**	**(9.7%)**
Employee related costs	458 203	91 154	19.9%	91 154	19.9%	83 395	20.4%	9.3%
Remuneration of councillors	14 798	4 013	27.1%	4 013	27.1%	3 341	21.4%	20.1%
Bulk purchases - electricity	500 533	124 749	24.9%	124 749	24.9%	104 344	23.5%	19.6%
Inventory consumed	112 607	11 445	10.2%	11 445	10.2%	10 869	12.3%	5.3%
Debt impairment	31 074	-	-	-	-	-	-	-
Depreciation and amortisation	144 379	-	-	-	-	-	-	-
Interest	22 028	-	-	-	-	-	-	-
Contracted services	250 071	27 452	11.0%	27 452	11.0%	26 705	14.8%	2.8%
Transfers and subsidies	11 231	5 731	51.0%	5 731	51.0%	5 620	50.1%	2.0%
Irrecoverable debts written off	23 725	510	2.2%	510	2.2%	57 431	64.7%	(99.1%)
Operational costs	73 331	15 061	20.5%	15 061	20.5%	18 401	23.9%	(18.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	500	-	-	-	-	-	-	-
Surplus/(Deficit)	**(70 699)**	**91 535**		**91 535**		**39 753**		
Transfers and subsidies - capital (monetary allocations)	79 242	17 450	22.0%	17 450	22.0%	28 834	27.4%	(39.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 543**	**108 985**		**108 985**		**68 587**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 543**	**108 985**		**108 985**		**68 587**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 543**	**108 985**		**108 985**		**68 587**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 543**	**108 985**		**108 985**		**68 587**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**378 280**	**49 786**	**13.2%**	**49 786**	**13.2%**	**49 353**	**17.3%**	**.9%**
National Government	34 874	9 132	26.2%	9 132	26.2%	8 312	23.8%	9.9%
Provincial Government	31 913	6 669	20.9%	6 669	20.9%	16 761	29.6%	(60.2%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	1 006	-	-	-	-	-	-	-
Transfers recognised - capital	**67 793**	**15 801**	**23.3%**	**15 801**	**23.3%**	**25 073**	**27.4%**	**(37.0%)**
Borrowing	130 998	11 686	8.9%	11 686	8.9%	5 835	9.7%	100.3%
Internally generated funds	179 489	22 299	12.4%	22 299	12.4%	18 445	13.8%	20.9%
Capital Expenditure Functional	**381 704**	**50 134**	**13.1%**	**50 134**	**13.1%**	**49 353**	**17.3%**	**1.6%**
Municipal governance and administration	**36 042**	**1 009**	**2.8%**	**1 009**	**2.8%**	**9 905**	**60.7%**	**(89.8%)**
Executive and Council	63	28	45.3%	28	45.3%	4	4.8%	630.8%
Finance and administration	35 980	981	2.7%	981	2.7%	9 901	61.0%	(90.1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**54 527**	**4 647**	**8.5%**	**4 647**	**8.5%**	**17 719**	**22.1%**	**(73.8%)**
Community and Social Services	4 058	8	.2%	8	.2%	79	3.1%	(90.1%)
Sport And Recreation	13 381	1 094	8.2%	1 094	8.2%	330	3.8%	231.2%
Public Safety	3 758	1 410	37.5%	1 410	37.5%	541	3.6%	160.6%
Housing	33 329	2 135	6.4%	2 135	6.4%	16 769	31.1%	(87.3%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 607**	**11 819**	**34.2%**	**11 819**	**34.2%**	**3 417**	**10.5%**	**245.8%**
Planning and Development	4 339	1 203	27.7%	1 203	27.7%	515	8.5%	133.4%
Road Transport	29 948	10 558	35.3%	10 558	35.3%	2 428	9.6%	334.9%
Environmental Protection	320	58	18.0%	58	18.0%	474	31.9%	(87.8%)
Trading Services	**256 528**	**32 659**	**12.7%**	**32 659**	**12.7%**	**18 312**	**11.8%**	**78.3%**
Energy sources	66 087	8 830	13.4%	8 830	13.4%	11 648	24.8%	(24.2%)
Water Management	59 795	3 278	5.5%	3 278	5.5%	3 090	10.1%	6.1%
Waste Water Management	126 246	19 337	15.3%	19 337	15.3%	3 574	4.9%	441.1%
Waste Management	4 400	1 214	27.6%	1 214	27.6%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 578 643**	**313 057**	**19.8%**	**313 057**	**19.8%**	**247 788**	**17.8%**	**26.3%**
Property rates	**218 193**	**70 152**	**32.2%**	**70 152**	**32.2%**	**52 863**	**28.8%**	**32.7%**
Service charges	916 513	239 468	26.1%	239 468	26.1%	195 542	22.1%	22.5%
Other revenue	**87 513**	**3 436**	**3.9%**	**3 436**	**3.9%**	**115**	**.2%**	**2 875.6%**
Transfers and Subsidies - Operational	225 965	-	-	-	-	(311)	(.2%)	(100.0%)
Transfers and Subsidies - Capital	79 242	-	-	-	-	(422)	(.4%)	(100.0%)
Interest	51 218	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**-**	**(821)**	**-**	**(821)**	**-**	**(588)**	**-**	**39.6%**
Suppliers and employees	-	(821)	-	(821)	-	(588)	-	39.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 578 643**	**312 236**	**19.8%**	**312 236**	**19.8%**	**247 200**	**17.8%**	**26.3%**
Cash Flow from Investing Activities								
Receipts	**(25 855)**	**(4 990)**	**19.3%**	**(4 990)**	**19.3%**	**(2 488)**	**(3.4%)**	**100.5%**
Proceeds on disposal of PPE	3 500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	8 873	(4 990)	(56.2%)	(4 990)	(56.2%)	12	-	(42 673.5%)
Decrease (increase) in non-current investments	(38 228)	-	-	-	-	(2 500)	8.3%	(100.0%)
Payments	**-**	**(64 350)**	**-**	**(64 350)**	**-**	**(36 231)**	**-**	**77.6%**
Capital assets	-	(64 350)	-	(64 350)	-	(36 231)	-	77.6%
Net Cash from/(used) Investing Activities	**(25 855)**	**(69 339)**	**268.2%**	**(69 339)**	**268.2%**	**(38 720)**	**(53.1%)**	**79.1%**
Cash Flow from Financing Activities								
Receipts	**133 192**	**-**	**-**	**-**	**-**	**(3 891)**	**(6.5%)**	**(100.0%)**
Short term loans	131 298	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	(3 891)	-	(100.0%)
Increase (decrease) in consumer deposits	1 894	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**133 192**	**-**	**-**	**-**	**-**	**(3 891)**	**(6.5%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1 685 980**	**242 897**	**14.4%**	**242 897**	**14.4%**	**204 590**	**13.4%**	**18.7%**
Cash/cash equivalents at the year begin:	278 098	613 723	220.7%	613 723	220.7%	588 084	156.8%	4.4%
Cash/cash equivalents at the year end:	**1 964 079**	**856 620**	**43.6%**	**856 620**	**43.6%**	**792 673**	**41.8%**	**8.1%**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 879	29.8%	3 082	7.1%	1 863	4.3%	25 403	58.8%	43 227	21.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 459	58.6%	7 264	11.7%	4 529	7.3%	13 949	22.4%	62 200	31.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 886	54.4%	1 620	5.9%	1 072	3.9%	9 810	35.8%	27 388	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 975	27.6%	1 587	6.3%	1 184	4.7%	15 497	61.4%	25 242	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 172	33.8%	1 431	6.7%	982	4.6%	11 664	54.9%	21 249	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	2.4%	4	1.7%	3	1.5%	203	94.4%	215	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 965	11.2%	986	5.6%	861	4.9%	13 663	78.2%	17 476	8.9%	-	-	-	-
Total By Income Source	**80 341**	**40.8%**	**15 973**	**8.1%**	**10 494**	**5.3%**	**90 188**	**45.8%**	**196 996**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 509	41.7%	267	7.4%	161	4.4%	1 681	46.5%	3 617	1.8%	-	-	-	-
Commercial	24 964	47.6%	5 932	11.3%	3 983	7.6%	17 520	33.4%	52 399	26.6%	-	-	-	-
Households	49 588	38.5%	8 862	6.9%	5 965	4.6%	64 394	50.0%	128 809	65.4%	-	-	-	-
Other	4 281	35.2%	913	7.5%	385	3.2%	6 594	54.2%	12 172	6.2%	-	-	-	-
Total By Customer Group	**80 341**	**40.8%**	**15 973**	**8.1%**	**10 494**	**5.3%**	**90 188**	**45.8%**	**196 996**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	103	92.3%	9	7.7%	-	-	-	-	112	.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 203	77.0%	3 975	23.2%	(42)	(.2%)	2	-	17 139	99.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**13 306**	**77.1%**	**3 984**	**23.1%**	**(42)**	**(.2%)**	**2**	**-**	**17 251**	**100.0%**

Contact Details

Municipal Manager	Adv Colin Puren	044 606 5003
Financial Manager	Mr O Fredericks	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**3 117 845**	**691 009**	**22.2%**	**691 009**	**22.2%**	**576 052**	**20.0%**	**20.0%**
Exchange Revenue								
Service charges - Electricity	916 429	224 535	24.5%	224 535	24.5%	182 610	19.0%	23.0%
Service charges - Water	218 058	40 233	18.5%	40 233	18.5%	35 815	21.4%	12.3%
Service charges - Waste Water Management	163 193	39 969	24.5%	39 969	24.5%	38 043	23.9%	5.1%
Service charges - Waste Management	156 470	38 521	24.6%	38 521	24.6%	36 464	28.4%	5.6%
Sale of Goods and Rendering of Services	113 636	23 169	20.4%	23 169	20.4%	18 561	18.5%	24.8%
Agency services	19 734	4 251	21.5%	4 251	21.5%	18 402	110.7%	(76.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 724	5 287	45.1%	5 287	45.1%	2 028	22.4%	160.7%
Interest earned from Current and Non Current Assets	42 415	13 995	33.0%	13 995	33.0%	6 618	11.6%	111.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 231	2 367	45.3%	2 367	45.3%	2 854	60.2%	(17.1%)
Licence and permits	677	228	33.6%	228	33.6%	63	10.7%	263.6%
Operational Revenue	44 874	22 355	49.8%	22 355	49.8%	10 694	35.7%	109.0%
Non-Exchange Revenue								
Property rates	441 578	127 720	28.9%	127 720	28.9%	112 192	30.3%	13.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	89 083	3 420	3.8%	3 420	3.8%	2 951	3.5%	15.9%
Licences or permits	4 161	517	12.4%	517	12.4%	787	24.0%	(34.3%)
Transfer and subsidies - Operational	635 102	138 709	21.8%	138 709	21.8%	108 070	19.5%	28.4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	17 670	5 744	32.5%	5 744	32.5%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	237 810	(12)	-	(12)	-	(100)	-	(88.3%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**3 065 058**	**574 412**	**18.7%**	**574 412**	**18.7%**	**492 035**	**17.2%**	**16.7%**
Employee related costs	708 327	150 438	21.2%	150 438	21.2%	138 896	19.1%	8.3%
Remuneration of councillors	30 568	6 220	20.3%	6 220	20.3%	6 201	23.7%	.3%
Bulk purchases - electricity	707 250	169 551	24.0%	169 551	24.0%	156 334	23.4%	8.5%
Inventory consumed	321 454	24 934	7.8%	24 934	7.8%	21 669	7.9%	15.1%
Debt impairment	95 146	-	-	-	-	-	-	-
Depreciation and amortisation	187 804	46 950	25.0%	46 950	25.0%	40 790	25.7%	15.1%
Interest	40 388	-	-	-	-	-	-	-
Contracted services	694 478	87 264	12.6%	87 264	12.6%	104 415	17.8%	(16.4%)
Transfers and subsidies	40 658	2 288	5.6%	2 288	5.6%	2 786	6.5%	(17.9%)
Irrecoverable debts written off	8 772	56 765	647.1%	56 765	647.1%	4 370	3.6%	1 199.0%
Operational costs	182 433	30 724	16.8%	30 724	16.8%	16 761	9.5%	83.3%
Losses on disposal of Assets	750	-	-	-	-	-	-	-
Other Losses	47 030	(724)	(1.5%)	(724)	(1.5%)	(189)	(.4%)	283.8%
Surplus/(Deficit)	**52 787**	**116 596**		**116 596**		**84 017**		
Transfers and subsidies - capital (monetary allocations)	462 094	50 924	11.0%	50 924	11.0%	39 656	10.7%	28.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**514 881**	**167 520**		**167 520**		**123 673**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**514 881**	**167 520**		**167 520**		**123 673**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**514 881**	**167 520**		**167 520**		**123 673**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**514 881**	**167 520**		**167 520**		**123 673**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**1 023 043**	**117 830**	**11.5%**	**117 830**	**11.5%**	**119 653**	**15.2%**	**(1.5%)**
National Government	397 578	46 495	11.7%	46 495	11.7%	68 447	21.4%	(32.1%)
Provincial Government	-	-	-	-	-	8	.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**397 578**	**46 495**	**11.7%**	**46 495**	**11.7%**	**68 454**	**21.2%**	**(32.1%)**
Borrowing	376 685	38 834	10.3%	38 834	10.3%	31 944	10.4%	21.6%
Internally generated funds	248 780	32 502	13.1%	32 502	13.1%	19 255	12.2%	68.8%
Capital Expenditure Functional	**1 023 043**	**117 830**	**11.5%**	**117 830**	**11.5%**	**119 653**	**15.2%**	**(1.5%)**
Municipal governance and administration	**10 310**	**898**	**8.7%**	**898**	**8.7%**	**1 737**	**19.1%**	**(48.3%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	10 250	898	8.8%	898	8.8%	1 717	19.0%	(47.7%)
Internal audit	60	-	-	-	-	20	27.0%	(100.0%)
Community and Public Safety	**78 935**	**4 051**	**5.1%**	**4 051**	**5.1%**	**2 650**	**5.3%**	**52.9%**
Community and Social Services	15 645	69	.4%	69	.4%	1 173	15.2%	(94.1%)
Sport And Recreation	20 027	1 398	7.0%	1 398	7.0%	62	.5%	2 155.2%
Public Safety	34 680	2 147	6.2%	2 147	6.2%	1 381	5.5%	55.5%
Housing	7 309	428	5.9%	428	5.9%	26	.6%	1 575.3%
Health	1 275	9	.7%	9	.7%	8	.5%	8.2%
Economic and Environmental Services	**120 560**	**28 175**	**23.4%**	**28 175**	**23.4%**	**32 937**	**23.3%**	**(14.5%)**
Planning and Development	20 657	365	1.8%	365	1.8%	165	1.6%	121.3%
Road Transport	99 903	27 810	27.8%	27 810	27.8%	32 772	25.0%	(15.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**812 417**	**84 705**	**10.4%**	**84 705**	**10.4%**	**82 285**	**14.0%**	**2.9%**
Energy sources	259 846	12 823	4.9%	12 823	4.9%	8 313	5.5%	54.3%
Water Management	380 291	57 298	15.1%	57 298	15.1%	34 468	13.5%	66.2%
Waste Water Management	155 343	14 563	9.4%	14 563	9.4%	31 290	19.3%	(53.5%)
Waste Management	16 938	21	.1%	21	.1%	8 214	45.1%	(99.7%)
Other	**820**	**-**	**-**	**-**	**-**	**44**	**18.6%**	**(100.0%)**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**3 156 952**	**2 348 507**	**74.4%**	**2 348 507**	**74.4%**	**1 632 534**	**51.6%**	**43.9%**
Property rates	**422 503**	**2 304 830**	**545.5%**	**2 304 830**	**545.5%**	**1 524 140**	**426.5%**	**51.2%**
Service charges	1 465 211	(81)	-	(81)	-	43 322	2.9%	(100.2%)
Other revenue	**154 250**	**17 570**	**11.4%**	**17 570**	**11.4%**	**34 156**	**9.3%**	**(48.6%)**
Transfers and Subsidies - Operational	630 119	26 188	4.2%	26 188	4.2%	30 916	5.5%	(15.3%)
Transfers and Subsidies - Capital	459 142	-	-	-	-	-	-	-
Interest	25 727	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 520 230)**	**(1 067 842)**	**42.4%**	**(1 067 842)**	**42.4%**	**(809 618)**	**29.1%**	**31.9%**
Suppliers and employees	(2 483 403)	(1 067 842)	43.0%	(1 067 842)	43.0%	(809 618)	29.5%	31.9%
Finance charges	(36 827)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**636 722**	**1 280 665**	**201.1%**	**1 280 665**	**201.1%**	**822 916**	**216.2%**	**55.6%**
Cash Flow from Investing Activities								
Receipts	**11 560**	**(59 770)**	**(517.0%)**	**(59 770)**	**(517.0%)**	**(3)**	**-**	**2 295 200.0%**
Proceeds on disposal of PPE	-	2 186	-	2 186	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	11 560	(61 956)	(535.9%)	(61 956)	(535.9%)	(3)	-	2 379 164.4%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(1 023 043)**	**(84 577)**	**8.3%**	**(84 577)**	**8.3%**	**(135 409)**	**17.2%**	**(37.5%)**
Capital assets	(1 023 043)	(84 577)	8.3%	(84 577)	8.3%	(135 409)	17.2%	(37.5%)
Net Cash from/(used) Investing Activities	**(1 011 482)**	**(144 347)**	**14.3%**	**(144 347)**	**14.3%**	**(135 412)**	**17.6%**	**6.6%**
Cash Flow from Financing Activities								
Receipts	**266 204**	**79**	**-**	**79**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	266 204	0	-	0	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	79	-	79	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**266 204**	**79**	**-**	**79**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(108 556)**	**1 136 397**	**(1 046.8%)**	**1 136 397**	**(1 046.8%)**	**687 504**	**(419.2%)**	**65.3%**
Cash/cash equivalents at the year begin:	592 533	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**483 977**	**1 980 273**	**409.2%**	**1 980 273**	**409.2%**	**687 504**	**67.8%**	**188.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 963	27.6%	7 414	5.5%	4 496	3.4%	85 201	63.5%	134 075	29.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61 370	78.7%	2 661	3.4%	1 068	1.4%	12 909	16.5%	78 008	17.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34 777	55.3%	2 111	3.4%	1 431	2.3%	24 518	39.0%	62 837	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22 979	29.8%	3 372	4.4%	2 921	3.8%	47 811	62.0%	77 084	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22 260	30.5%	3 355	4.6%	2 933	4.0%	44 321	60.8%	72 869	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	17.0%	9	3.8%	7	3.1%	181	76.1%	238	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 685	6.1%	280	1.0%	312	1.1%	25 286	91.7%	27 563	6.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15 564)	(593.4%)	776	29.6%	459	17.5%	16 951	646.3%	2 623	.6%	-	-	-	-
Total By Income Source	**164 512**	**36.1%**	**19 980**	**4.4%**	**13 627**	**3.0%**	**257 179**	**56.5%**	**455 297**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 405	73.0%	563	4.9%	365	3.2%	2 187	19.0%	11 521	2.5%	-	-	-	-
Commercial	54 693	71.0%	1 717	2.2%	1 145	1.5%	19 469	25.3%	77 024	16.9%	-	-	-	-
Households	102 022	27.8%	17 675	4.8%	12 096	3.3%	234 665	64.0%	366 458	80.5%	-	-	-	-
Other	(609)	(207.2%)	25	8.5%	21	7.1%	857	291.6%	294	.1%	-	-	-	-
Total By Customer Group	**164 512**	**36.1%**	**19 980**	**4.4%**	**13 627**	**3.0%**	**257 179**	**56.5%**	**455 297**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**843 659**	**367 014**	**43.5%**	**367 014**	**43.5%**	**314 370**	**44.6%**	**16.7%**
Exchange Revenue								
Service charges - Electricity	318 619	82 827	26.0%	82 827	26.0%	76 222	25.4%	8.7%
Service charges - Water	81 214	16 643	20.5%	16 643	20.5%	17 027	25.9%	(2.3%)
Service charges - Waste Water Management	48 857	43 887	89.8%	43 887	89.8%	31 345	64.7%	40.0%
Service charges - Waste Management	34 403	39 682	115.3%	39 682	115.3%	25 948	110.8%	52.9%
Sale of Goods and Rendering of Services	25 118	5 364	21.4%	5 364	21.4%	4 065	27.1%	32.0%
Agency services	7 454	2 793	37.5%	2 793	37.5%	2 460	43.5%	13.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 246	2 213	23.9%	2 213	23.9%	1 964	30.7%	12.7%
Interest earned from Current and Non Current Assets	6 407	3 083	48.1%	3 083	48.1%	2 236	37.3%	37.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 534	588	23.2%	588	23.2%	570	34.2%	3.0%
Licence and permits	445	125	28.0%	125	28.0%	96	24.2%	29.8%
Operational Revenue	681	235	34.6%	235	34.6%	95	20.6%	148.1%
Non-Exchange Revenue								
Property rates	127 770	127 907	100.1%	127 907	100.1%	115 654	99.3%	10.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 700	771	16.4%	771	16.4%	703	16.0%	9.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	112 342	40 896	36.4%	40 896	36.4%	35 986	35.0%	13.6%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	63 870	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**876 497**	**171 540**	**19.6%**	**171 540**	**19.6%**	**168 372**	**22.9%**	**1.9%**
Employee related costs	321 513	64 363	20.0%	64 363	20.0%	60 492	21.0%	6.4%
Remuneration of councillors	12 485	2 869	23.0%	2 869	23.0%	3 085	25.8%	(7.0%)
Bulk purchases - electricity	249 000	60 179	24.2%	60 179	24.2%	54 275	23.8%	10.9%
Inventory consumed	79 090	5 881	7.4%	5 881	7.4%	5 089	18.8%	15.6%
Debt impairment	(3 573)	-	-	-	-	-	-	-
Depreciation and amortisation	50 262	12 565	25.0%	12 565	25.0%	10 963	25.0%	14.6%
Interest	6 956	803	11.5%	803	11.5%	2 539	24.1%	(68.4%)
Contracted services	41 500	10 168	24.5%	10 168	24.5%	6 941	16.1%	46.5%
Transfers and subsidies	2 909	284	9.8%	284	9.8%	516	16.7%	(44.9%)
Irrecoverable debts written off	20 118	3 698	18.4%	3 698	18.4%	12 696	54.9%	(70.9%)
Operational costs	81 474	10 728	13.2%	10 728	13.2%	11 777	18.8%	(8.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	14 764	-	-	-	-	-	-	-
Surplus/(Deficit)	**(32 838)**	**195 474**		**195 474**		**145 998**		
Transfers and subsidies - capital (monetary allocations)	35 897	9 025	25.1%	9 025	25.1%	9 109	13.1%	(.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 058**	**204 500**		**204 500**		**155 107**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 058**	**204 500**		**204 500**		**155 107**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 058**	**204 500**		**204 500**		**155 107**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 058**	**204 500**		**204 500**		**155 107**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**59 490**	**11 627**	**19.5%**	**11 627**	**19.5%**	**12 199**	**13.3%**	**(4.7%)**
National Government	29 553	6 922	23.4%	6 922	23.4%	7 929	13.3%	(12.7%)
Provincial Government	1 662	927	55.8%	927	55.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	107	64.3%	(100.0%)
Transfers recognised - capital	**31 214**	**7 848**	**25.1%**	**7 848**	**25.1%**	**8 036**	**13.3%**	**(2.3%)**
Borrowing	17 200	2 191	12.7%	2 191	12.7%	1 547	7.5%	41.7%
Internally generated funds	11 075	1 587	14.3%	1 587	14.3%	2 616	23.8%	(39.3%)
Capital Expenditure Functional	**59 490**	**11 627**	**19.5%**	**11 627**	**19.5%**	**12 199**	**13.3%**	**(4.7%)**
Municipal governance and administration	**2 230**	**303**	**13.6%**	**303**	**13.6%**	**13**	**1.4%**	**2 190.3%**
Executive and Council	330	2	.7%	2	.7%	-	-	(100.0%)
Finance and administration	1 900	301	15.8%	301	15.8%	13	1.4%	2 173.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**17 652**	**1 532**	**8.7%**	**1 532**	**8.7%**	**864**	**3.8%**	**77.2%**
Community and Social Services	-	-	-	-	-	759	41.8%	(100.0%)
Sport And Recreation	12 291	332	2.7%	332	2.7%	106	.5%	214.6%
Public Safety	5 362	1 200	22.4%	1 200	22.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 551**	**-**	**-**	**-**	**-**	**211**	**1.6%**	**(100.0%)**
Planning and Development	400	-	-	-	-	-	-	-
Road Transport	14 151	-	-	-	-	211	1.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**25 056**	**9 792**	**39.1%**	**9 792**	**39.1%**	**11 110**	**20.0%**	**(11.9%)**
Energy sources	3 000	393	13.1%	393	13.1%	1 254	20.1%	(68.7%)
Water Management	18 006	9 349	51.9%	9 349	51.9%	9 332	19.4%	.2%
Waste Water Management	4 050	50	1.2%	50	1.2%	524	41.9%	(90.5%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**786 607**	**240 220**	**30.5%**	**240 220**	**30.5%**	**206 194**	**29.3%**	**16.5%**
Property rates	**121 382**	**36 839**	**30.3%**	**36 839**	**30.3%**	**32 793**	**29.6%**	**12.3%**
Service charges	472 619	117 999	25.0%	117 999	25.0%	106 315	24.9%	11.0%
Other revenue	**37 961**	**18 210**	**48.0%**	**18 210**	**48.0%**	**20 940**	**85.2%**	**(13.0%)**
Transfers and Subsidies - Operational	112 342	48 047	42.8%	48 047	42.8%	44 109	43.0%	8.9%
Transfers and Subsidies - Capital	35 897	16 311	45.4%	16 311	45.4%	166	.5%	9 725.8%
Interest	6 407	2 814	43.9%	2 814	43.9%	1 871	31.2%	50.4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(739 136)**	**(262 940)**	**35.6%**	**(262 940)**	**35.6%**	**(519 302)**	**77.8%**	**(49.4%)**
Suppliers and employees	(729 271)	(261 652)	35.9%	(261 652)	35.9%	(511 291)	78.2%	(48.8%)
Finance charges	(6 956)	-	-	-	-	-	-	-
Transfers and grants	(2 909)	(1 288)	44.3%	(1 288)	44.3%	(8 011)	259.1%	(83.9%)
Net Cash from/(used) Operating Activities	**47 470**	**(22 720)**	**(47.9%)**	**(22 720)**	**(47.9%)**	**(313 107)**	**(861.6%)**	**(92.7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(59 127)**	**(10 945)**	**18.5%**	**(10 945)**	**18.5%**	**(11 141)**	**12.2%**	**(1.8%)**
Capital assets	(59 127)	(10 945)	18.5%	(10 945)	18.5%	(11 141)	12.2%	(1.8%)
Net Cash from/(used) Investing Activities	**(59 127)**	**(10 945)**	**18.5%**	**(10 945)**	**18.5%**	**(11 141)**	**12.2%**	**(1.8%)**
Cash Flow from Financing Activities								
Receipts	**17 200**	**(117)**	**(.7%)**	**(117)**	**(.7%)**	**95**	**.5%**	**(223.2%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 200	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(117)	-	(117)	-	95	-	(223.2%)
Payments	**(18 500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(18 500)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 300)**	**(117)**	**9.0%**	**(117)**	**9.0%**	**95**	**4.3%**	**(223.2%)**
Net Increase/(Decrease) in cash held	**(12 956)**	**(33 782)**	**260.7%**	**(33 782)**	**260.7%**	**(324 154)**	**611.9%**	**(89.6%)**
Cash/cash equivalents at the year begin:	54 305	129 131	237.8%	129 131	237.8%	143 933	143.3%	(10.3%)
Cash/cash equivalents at the year end:	**41 349**	**95 361**	**230.6%**	**95 361**	**230.6%**	**(180 212)**	**(379.6%)**	**(152.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 609	25.7%	2 193	7.4%	1 939	6.6%	17 826	60.3%	29 567	9.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22 524	58.2%	1 796	4.6%	752	1.9%	13 641	35.2%	38 714	12.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	94 447	76.2%	1 979	1.6%	1 246	1.0%	26 233	21.2%	123 905	41.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	40 643	75.1%	1 203	2.2%	859	1.6%	11 445	21.1%	54 150	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	37 009	77.0%	1 126	2.3%	758	1.6%	9 152	19.0%	48 045	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	938	17.2%	200	3.7%	281	5.1%	4 044	74.0%	5 463	1.8%	-	-	-	-
Total By Income Source	**203 171**	**67.8%**	**8 497**	**2.8%**	**5 835**	**1.9%**	**82 341**	**27.5%**	**299 844**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 615	103.1%	88	.6%	49	.3%	(574)	(4.0%)	14 178	4.7%	-	-	-	-
Commercial	48 634	76.3%	1 481	2.3%	700	1.1%	12 907	20.3%	63 722	21.3%	-	-	-	-
Households	139 352	64.4%	6 672	3.1%	4 912	2.3%	65 485	30.3%	216 420	72.2%	-	-	-	-
Other	570	10.3%	256	4.6%	174	3.2%	4 523	81.9%	5 523	1.8%	-	-	-	-
Total By Customer Group	**203 171**	**67.8%**	**8 497**	**2.8%**	**5 835**	**1.9%**	**82 341**	**27.5%**	**299 844**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 020	100.0%	-	-	-	-	-	-	18 020	85.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 314	77.6%	669	22.4%	1	-	-	-	2 984	14.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**20 334**	**96.8%**	**669**	**3.2%**	**1**	**-**	**-**	**-**	**21 004**	**100.0%**

Contact Details

Municipal Manager	Mr W. Hendricks	044 203 3004
Financial Manager	Mr GP De Jager	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**901 055**	**239 310**	**26.6%**	**239 310**	**26.6%**	**211 971**	**25.8%**	**12.9%**
Exchange Revenue								
Service charges - Electricity	241 830	59 522	24.6%	59 522	24.6%	50 943	24.5%	16.8%
Service charges - Water	86 725	19 626	22.6%	19 626	22.6%	21 047	22.6%	(6.8%)
Service charges - Waste Water Management	77 663	18 468	23.8%	18 468	23.8%	21 014	24.1%	(12.1%)
Service charges - Waste Management	58 016	12 032	20.7%	12 032	20.7%	12 416	23.3%	(3.1%)
Sale of Goods and Rendering of Services	11 571	2 345	20.3%	2 345	20.3%	2 225	37.3%	5.4%
Agency services	3 014	454	15.1%	454	15.1%	652	27.0%	(30.3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 282	5 049	38.0%	5 049	38.0%	3 829	28.8%	31.8%
Interest earned from Current and Non Current Assets	4 950	2 174	43.9%	2 174	43.9%	975	21.2%	123.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 030	326	31.6%	326	31.6%	252	21.1%	29.1%
Licence and permits	589	535	90.8%	535	90.8%	102	26.1%	426.4%
Operational Revenue	2 207	2 537	115.0%	2 537	115.0%	592	31.1%	328.8%
Non-Exchange Revenue								
Property rates	179 779	45 781	25.5%	45 781	25.5%	39 570	24.7%	15.7%
Surcharges and Taxes	1 500	353	23.6%	353	23.6%	-	-	(100.0%)
Fines, penalties and forfeits	31 699	7 548	23.8%	7 548	23.8%	4 893	13.6%	54.3%
Licences or permits	696	-	-	-	-	177	28.8%	(100.0%)
Transfer and subsidies - Operational	163 277	60 303	36.9%	60 303	36.9%	52 316	34.0%	15.3%
Interest	3 759	984	26.2%	984	26.2%	968	76.5%	1.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	15 518	1 274	8.2%	1 274	8.2%	-	-	(100.0%)
Gains on disposal of Assets	3 950	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**900 274**	**166 428**	**18.5%**	**166 428**	**18.5%**	**168 258**	**20.5%**	**(1.1%)**
Employee related costs	333 063	66 522	20.0%	66 522	20.0%	71 954	23.5%	(7.6%)
Remuneration of councillors	7 674	1 658	21.6%	1 658	21.6%	1 786	25.7%	(7.2%)
Bulk purchases - electricity	206 241	47 350	23.0%	47 350	23.0%	42 831	26.5%	10.5%
Inventory consumed	19 543	1 960	10.0%	1 960	10.0%	2 326	13.2%	(15.7%)
Debt impairment	18 270	-	-	-	-	-	-	-
Depreciation and amortisation	40 059	10 014	25.0%	10 014	25.0%	9 356	25.0%	7.0%
Interest	13 428	106	.8%	106	.8%	262	2.4%	(59.7%)
Contracted services	95 793	3 275	3.4%	3 275	3.4%	5 818	6.4%	(43.7%)
Transfers and subsidies	12 230	2 717	22.2%	2 717	22.2%	864	18.2%	214.4%
Irrecoverable debts written off	64 900	19 602	30.2%	19 602	30.2%	20 708	37.7%	(5.3%)
Operational costs	89 075	13 226	14.8%	13 226	14.8%	12 351	15.7%	7.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**780**	**72 882**		**72 882**		**43 713**		
Transfers and subsidies - capital (monetary allocations)	37 468	-	-	-	-	525	1.1%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 248**	**72 882**		**72 882**		**44 238**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**38 248**	**72 882**		**72 882**		**44 238**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 248**	**72 882**		**72 882**		**44 238**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 248**	**72 882**		**72 882**		**44 238**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**109 432**	**4 075**	**3.7%**	**4 075**	**3.7%**	**459**	**.5%**	**787.2%**
National Government	23 581	2 080	8.8%	2 080	8.8%	456	1.3%	355.8%
Provincial Government	10 754	200	1.9%	200	1.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 335**	**2 281**	**6.6%**	**2 281**	**6.6%**	**456**	**1.1%**	**399.7%**
Borrowing	45 150	1 278	2.8%	1 278	2.8%	-	-	(100.0%)
Internally generated funds	29 947	516	1.7%	516	1.7%	3	-	17 542.4%
Capital Expenditure Functional	**109 432**	**4 075**	**3.7%**	**4 075**	**3.7%**	**459**	**.5%**	**787.2%**
Municipal governance and administration	**20 857**	**61**	**.3%**	**61**	**.3%**	**-**	**-**	**(100.0%)**
Executive and Council	1 000	-	-	-	-	-	-	-
Finance and administration	19 857	61	.3%	61	.3%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**4 265**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	2 880	-	-	-	-	-	-	-
Sport And Recreation	1 000	-	-	-	-	-	-	-
Public Safety	385	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 973**	**849**	**6.1%**	**849**	**6.1%**	**-**	**-**	**(100.0%)**
Planning and Development	304	-	-	-	-	-	-	-
Road Transport	13 669	849	6.2%	849	6.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**70 337**	**3 165**	**4.5%**	**3 165**	**4.5%**	**459**	**.6%**	**589.1%**
Energy sources	23 741	-	-	-	-	-	-	-
Water Management	27 350	2 710	9.9%	2 710	9.9%	456	1.1%	493.9%
Waste Water Management	17 896	455	2.5%	455	2.5%	3	-	15 449.7%
Waste Management	1 350	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**814 020**	**3 877**	**.5%**	**3 877**	**.5%**	**-**	**-**	**(100.0%)**
Property rates	**163 156**	**257**	**.2%**	**257**	**.2%**	**-**	**-**	**(100.0%)**
Service charges	422 573	-	-	-	-	-	-	-
Other revenue	**22 595**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies - Operational	163 277	2 320	1.4%	2 320	1.4%	-	-	(100.0%)
Transfers and Subsidies - Capital	37 468	-	-	-	-	-	-	-
Interest	4 950	1 300	26.3%	1 300	26.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(742 152)**	**49 178**	**(6.6%)**	**49 178**	**(6.6%)**	**(83 207)**	**14.0%**	**(159.1%)**
Suppliers and employees	(716 494)	49 178	(6.9%)	49 178	(6.9%)	(83 207)	14.0%	(159.1%)
Finance charges	(13 428)	-	-	-	-	-	-	-
Transfers and grants	(12 230)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**71 868**	**53 055**	**73.8%**	**53 055**	**73.8%**	**(83 207)**	**(60.2%)**	**(163.8%)**
Cash Flow from Investing Activities								
Receipts	**10 962**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	10 962	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(109 432)**	**(19 742)**	**18.0%**	**(19 742)**	**18.0%**	**(13 356)**	**13.6%**	**47.8%**
Capital assets	(109 432)	(19 742)	18.0%	(19 742)	18.0%	(13 356)	13.6%	47.8%
Net Cash from/(used) Investing Activities	**(98 470)**	**(19 742)**	**20.0%**	**(19 742)**	**20.0%**	**(13 356)**	**15.1%**	**47.8%**
Cash Flow from Financing Activities								
Receipts	**40 150**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 150	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(20 767)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(20 767)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**19 383**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(7 220)**	**33 313**	**(461.4%)**	**33 313**	**(461.4%)**	**(96 563)**	**(195.0%)**	**(134.5%)**
Cash/cash equivalents at the year begin:	59 740	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**52 520**	**128 391**	**244.5%**	**128 391**	**244.5%**	**(96 563)**	**(195.0%)**	**(233.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 983	7.1%	3 169	3.8%	2 426	2.9%	72 704	86.3%	84 283	26.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 930	42.8%	1 761	5.8%	667	2.2%	14 882	49.2%	30 240	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 109	18.4%	2 146	3.5%	1 821	3.0%	45 453	75.1%	60 529	19.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 473	5.9%	1 709	2.9%	1 598	2.7%	51 782	88.4%	58 562	18.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 427	5.5%	2 559	2.6%	2 593	2.6%	88 340	89.3%	98 918	31.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	178	(1.3%)	378	(2.8%)	53	(.4%)	(14 232)	104.5%	(13 623)	(4.3%)	-	-	-	-
Total By Income Source	**39 100**	**12.3%**	**11 722**	**3.7%**	**9 158**	**2.9%**	**258 929**	**81.2%**	**318 909**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	503	37.6%	215	16.1%	101	7.5%	519	38.8%	1 338	.4%	-	-	-	-
Commercial	3 826	41.5%	1 006	10.9%	730	7.9%	3 659	39.7%	9 220	2.9%	-	-	-	-
Households	34 771	11.3%	10 501	3.4%	8 328	2.7%	254 750	82.6%	308 350	96.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**39 100**	**12.3%**	**11 722**	**3.7%**	**9 158**	**2.9%**	**258 929**	**81.2%**	**318 909**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	754	1.6%	23 663	49.2%	23 646	49.2%	-	-	48 063	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**754**	**1.6%**	**23 663**	**49.2%**	**23 646**	**49.2%**	**-**	**-**	**48 063**	**100.0%**

Contact Details

Municipal Manager	Mr Mbulelo Memani	044 501 3172
Financial Manager	Mr Felix Martin Lötter	044 501 3024

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**1 164 594**	**387 272**	**33.3%**	**387 272**	**33.3%**	**346 388**	**32.6%**	**11.8%**
Exchange Revenue								
Service charges - Electricity	384 778	96 695	25.1%	96 695	25.1%	85 840	24.2%	12.6%
Service charges - Water	84 389	27 730	32.9%	27 730	32.9%	25 476	34.2%	8.9%
Service charges - Waste Water Management	30 864	14 270	46.2%	14 270	46.2%	14 185	48.4%	.6%
Service charges - Waste Management	30 029	14 724	49.0%	14 724	49.0%	14 669	52.7%	.4%
Sale of Goods and Rendering of Services	39 359	8 494	21.6%	8 494	21.6%	1 752	37.0%	384.7%
Agency services	4 033	1 200	29.8%	1 200	29.8%	860	22.5%	39.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 751	6 115	41.5%	6 115	41.5%	5 984	43.3%	2.2%
Interest earned from Current and Non Current Assets	1 826	636	34.8%	636	34.8%	469	22.9%	35.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 938	2 038	29.4%	2 038	29.4%	3 205	58.9%	(36.4%)
Licence and permits	45	32	71.1%	32	71.1%	9	20.8%	260.6%
Operational Revenue	6 023	1 167	19.4%	1 167	19.4%	1 784	57.2%	(34.6%)
Non-Exchange Revenue								
Property rates	304 254	139 162	45.7%	139 162	45.7%	120 034	45.9%	15.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	99 090	16 849	17.0%	16 849	17.0%	14 529	12.2%	16.0%
Licences or permits	1 743	376	21.6%	376	21.6%	360	21.7%	4.5%
Transfer and subsidies - Operational	150 239	55 542	37.0%	55 542	37.0%	54 839	35.4%	1.3%
Interest	5 733	2 242	39.1%	2 242	39.1%	2 013	36.5%	11.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	500	-	-	-	-	382	152.7%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 155 798**	**232 887**	**20.1%**	**232 887**	**20.1%**	**226 837**	**21.4%**	**2.7%**
Employee related costs	305 558	70 626	23.1%	70 626	23.1%	64 001	21.3%	10.4%
Remuneration of councillors	10 082	2 361	23.4%	2 361	23.4%	2 430	24.9%	(2.9%)
Bulk purchases - electricity	293 304	69 450	23.7%	69 450	23.7%	61 593	23.5%	12.8%
Inventory consumed	54 053	12 683	23.5%	12 683	23.5%	11 866	30.6%	6.9%
Debt impairment	149 730	14 612	9.8%	14 612	9.8%	14 612	9.9%	-
Depreciation and amortisation	49 119	12 393	25.2%	12 393	25.2%	12 157	27.8%	1.9%
Interest	31 848	1 395	4.4%	1 395	4.4%	1 437	5.0%	(2.9%)
Contracted services	185 406	34 305	18.5%	34 305	18.5%	42 008	25.2%	(18.3%)
Transfers and subsidies	1 457	32	2.2%	32	2.2%	150	7.8%	(78.5%)
Irrecoverable debts written off	1 784	-	-	-	-	-	-	-
Operational costs	73 456	15 031	20.5%	15 031	20.5%	16 583	27.0%	(9.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 796**	**154 385**		**154 385**		**119 551**		
Transfers and subsidies - capital (monetary allocations)	78 184	9 238	11.8%	9 238	11.8%	5 912	12.7%	56.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**86 980**	**163 623**		**163 623**		**125 464**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**86 980**	**163 623**		**163 623**		**125 464**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**86 980**	**163 623**		**163 623**		**125 464**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**86 980**	**163 623**		**163 623**		**125 464**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**110 739**	**106 359**	**96.0%**	**106 359**	**96.0%**	**148 410**	**126.2%**	**(28.3%)**
National Government	78 184	44 978	57.5%	44 978	57.5%	41 465	89.2%	8.5%
Provincial Government	-	2 087	-	2 087	-	9 260	-	(77.5%)
District Municipality	-	120	-	120	-	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**78 184**	**47 185**	**60.4%**	**47 185**	**60.4%**	**50 725**	**109.2%**	**(7.0%)**
Borrowing	25 005	52 064	208.2%	52 064	208.2%	89 050	145.5%	(41.5%)
Internally generated funds	7 550	7 110	94.2%	7 110	94.2%	8 636	87.1%	(17.7%)
Capital Expenditure Functional	**110 739**	**106 359**	**96.0%**	**106 359**	**96.0%**	**148 410**	**116.7%**	**(28.3%)**
Municipal governance and administration	**700**	**3 889**	**555.6%**	**3 889**	**555.6%**	**8 250**	**62.5%**	**(52.9%)**
Executive and Council	-	12	-	12	-	-	-	(100.0%)
Finance and administration	700	3 877	553.9%	3 877	553.9%	8 250	62.9%	(53.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 480**	**5 553**	**53.0%**	**5 553**	**53.0%**	**13 628**	**81.2%**	**(59.3%)**
Community and Social Services	800	1 753	219.1%	1 753	219.1%	1 008	84.0%	73.9%
Sport And Recreation	7 180	274	3.8%	274	3.8%	1 998	20.5%	(86.3%)
Public Safety	2 500	2 021	80.8%	2 021	80.8%	1 381	36.3%	46.4%
Housing	-	1 505	-	1 505	-	9 241	459.2%	(83.7%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 291**	**45 441**	**179.7%**	**45 441**	**179.7%**	**61 108**	**181.9%**	**(25.6%)**
Planning and Development	150	319	212.4%	319	212.4%	880	176.0%	(63.8%)
Road Transport	25 136	45 115	179.5%	45 115	179.5%	60 228	184.8%	(25.1%)
Environmental Protection	5	8	150.6%	8	150.6%	-	-	(100.0%)
Trading Services	**74 267**	**51 477**	**69.3%**	**51 477**	**69.3%**	**65 424**	**103.0%**	**(21.3%)**
Energy sources	47 247	20 357	43.1%	20 357	43.1%	16 772	99.8%	21.4%
Water Management	12 107	14 318	118.3%	14 318	118.3%	33 312	160.2%	(57.0%)
Waste Water Management	13 514	11 834	87.6%	11 834	87.6%	7 797	34.9%	51.8%
Waste Management	1 400	4 968	354.8%	4 968	354.8%	7 543	209.5%	(34.1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**1 072 064**	**261 199**	**24.4%**	**261 199**	**24.4%**	**217 430**	**23.0%**	**20.1%**
Property rates	**290 007**	**6 205**	**2.1%**	**6 205**	**2.1%**	**85 171**	**35.4%**	**(92.7%)**
Service charges	495 555	83 207	16.8%	83 207	16.8%	82 165	17.5%	1.3%
Other revenue	**38 721**	**7 799**	**20.1%**	**7 799**	**20.1%**	**6 592**	**21.6%**	**18.3%**
Transfers and Subsidies - Operational	167 773	140 143	83.5%	140 143	83.5%	43 159	27.9%	224.7%
Transfers and Subsidies - Capital	78 184	23 844	30.5%	23 844	30.5%	-	-	(100.0%)
Interest	1 826	-	-	-	-	343	16.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(954 606)**	**(154 860)**	**16.2%**	**(154 860)**	**16.2%**	**(123 172)**	**14.4%**	**25.7%**
Suppliers and employees	(921 300)	(156 255)	17.0%	(156 255)	17.0%	(124 606)	15.1%	25.4%
Finance charges	(31 848)	1 395	(4.4%)	1 395	(4.4%)	1 434	(5.0%)	(2.7%)
Transfers and grants	(1 457)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**117 459**	**106 338**	**90.5%**	**106 338**	**90.5%**	**94 259**	**106.8%**	**12.8%**
Cash Flow from Investing Activities								
Receipts	**687**	**(20)**	**(2.9%)**	**(20)**	**(2.9%)**	**382**	**(9.9%)**	**(105.2%)**
Proceeds on disposal of PPE	500	-	-	-	-	382	152.7%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	187	(20)	(10.6%)	(20)	(10.6%)	-	-	(100.0%)
Payments	**(110 739)**	**(19 612)**	**17.7%**	**(19 612)**	**17.7%**	**(19 003)**	**16.2%**	**3.2%**
Capital assets	(110 739)	(19 612)	17.7%	(19 612)	17.7%	(19 003)	16.2%	3.2%
Net Cash from/(used) Investing Activities	**(110 052)**	**(19 631)**	**17.8%**	**(19 631)**	**17.8%**	**(18 621)**	**15.3%**	**5.4%**
Cash Flow from Financing Activities								
Receipts	**20 505**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	20 505	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(39 361)**	**(2 328)**	**5.9%**	**(2 328)**	**5.9%**	**(1 982)**	**5.7%**	**17.4%**
Repayment of borrowing	(39 361)	(2 328)	5.9%	(2 328)	5.9%	(1 982)	5.7%	17.4%
Net Cash from/(used) Financing Activities	**(18 856)**	**(2 328)**	**12.3%**	**(2 328)**	**12.3%**	**(1 982)**	**(7.5%)**	**17.4%**
Net Increase/(Decrease) in cash held	**(11 449)**	**84 379**	**(737.0%)**	**84 379**	**(737.0%)**	**73 655**	**(1 071.1%)**	**14.6%**
Cash/cash equivalents at the year begin:	40 524	20 358	50.2%	20 358	50.2%	43 267	170.5%	(52.9%)
Cash/cash equivalents at the year end:	**29 076**	**104 737**	**360.2%**	**104 737**	**360.2%**	**116 922**	**631.9%**	**(10.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 169	21.0%	3 530	4.6%	2 050	2.7%	55 409	71.8%	77 158	16.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 962	24.8%	7 445	9.2%	3 901	4.8%	49 329	61.2%	80 635	17.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	60 247	39.1%	7 858	5.1%	4 363	2.8%	81 544	52.9%	154 013	33.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 338	14.0%	1 518	2.1%	1 262	1.7%	60 710	82.2%	73 828	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 888	15.4%	1 374	2.1%	1 077	1.7%	51 900	80.8%	64 239	14.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	386	4.2%	1 202	13.0%	74	.8%	7 599	82.1%	9 262	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	132	20.7%	276	43.3%	196	30.7%	34	5.3%	637	.1%	-	-	-	-
Total By Income Source	**117 122**	**25.5%**	**23 204**	**5.0%**	**12 922**	**2.8%**	**306 524**	**66.7%**	**459 772**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 525	40.3%	1 489	10.9%	1 099	8.0%	5 611	40.9%	13 724	3.0%	-	-	-	-
Commercial	27 370	20.1%	8 730	6.4%	4 444	3.3%	95 463	70.2%	136 006	29.6%	-	-	-	-
Households	84 228	27.2%	12 984	4.2%	7 380	2.4%	205 450	66.3%	310 042	67.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**117 122**	**25.5%**	**23 204**	**5.0%**	**12 922**	**2.8%**	**306 524**	**66.7%**	**459 772**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	738	100.0%	-	-	-	-	-	-	738	2.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 934	100.0%	-	-	-	-	-	-	26 934	97.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**27 673**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**27 673**	**100.0%**

Contact Details

Municipal Manager	Mr Raymond Esau	044 302 6590
Financial Manager	Ms Avitha Jagaysor	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GARDEN ROUTE (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**517 937**	**134 177**	**25.9%**	**134 177**	**25.9%**	**135 505**	**28.9%**	**(1.0%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	37 688	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	26 779	1 428	5.3%	1 428	5.3%	1 161	7.8%	23.0%
Agency services	214 389	4 499	2.1%	4 499	2.1%	60 001	31.7%	(92.5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 371	1 240	36.8%	1 240	36.8%	829	26.1%	49.5%
Interest earned from Current and Non Current Assets	10 134	1 246	12.3%	1 246	12.3%	1 302	14.4%	(4.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	627	113	18.0%	113	18.0%	94	3.7%	20.7%
Rental from Fixed Assets	3 377	359	10.6%	359	10.6%	212	8.6%	69.6%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	9 386	44 031	469.1%	44 031	469.1%	983	18.6%	4 379.6%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	765	-	765	-	-	-	(100.0%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	183	24	12.9%	24	12.9%	21	16.8%	12.4%
Transfer and subsidies - Operational	212 004	80 473	38.0%	80 473	38.0%	70 903	31.0%	13.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**532 204**	**103 440**	**19.4%**	**103 440**	**19.4%**	**96 532**	**19.8%**	**7.2%**
Employee related costs	300 666	70 409	23.4%	70 409	23.4%	64 597	22.4%	9.0%
Remuneration of councillors	14 216	3 551	25.0%	3 551	25.0%	3 402	27.1%	4.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	51 861	8 433	16.3%	8 433	16.3%	11 420	22.4%	(26.2%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 106	1 354	26.5%	1 354	26.5%	1 043	20.9%	29.8%
Interest	8 820	240	2.7%	240	2.7%	-	-	(100.0%)
Contracted services	81 910	5 678	6.9%	5 678	6.9%	3 484	4.4%	63.0%
Transfers and subsidies	2 501	203	8.1%	203	8.1%	318	17.3%	(36.1%)
Irrecoverable debts written off	2 100	-	-	-	-	-	-	-
Operational costs	64 950	13 604	20.9%	13 604	20.9%	12 324	26.0%	10.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	75	(33)	(43.6%)	(33)	(43.6%)	(55)	(75.5%)	(40.8%)
Surplus/(Deficit)	**(14 267)**	**30 736**		**30 736**		**38 973**		
Transfers and subsidies - capital (monetary allocations)	8 481	6 481	76.4%	6 481	76.4%	2 000	50.0%	224.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(5 786)**	**37 217**		**37 217**		**40 973**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(5 786)**	**37 217**		**37 217**		**40 973**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(5 786)**	**37 217**		**37 217**		**40 973**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	27	-	27	-	54	-	(50.0%)
Surplus/(Deficit) for the year	**(5 786)**	**37 244**		**37 244**		**41 027**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**158 300**	**(11 241)**	**(7.1%)**	**(11 241)**	**(7.1%)**	**352**	**.3%**	**(3 292.2%)**
National Government	4 000	(3 009)	(75.2%)	(3 009)	(75.2%)	-	-	(100.0%)
Provincial Government	4 481	1 241	27.7%	1 241	27.7%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**8 481**	**(1 767)**	**(20.8%)**	**(1 767)**	**(20.8%)**	**-**	**-**	**(100.0%)**
Borrowing	143 981	(6 615)	(4.6%)	(6 615)	(4.6%)	280	.3%	(2 464.4%)
Internally generated funds	5 838	(2 859)	(49.0%)	(2 859)	(49.0%)	72	.9%	(4 050.7%)
Capital Expenditure Functional	**158 300**	**(11 241)**	**(7.1%)**	**(11 241)**	**(7.1%)**	**352**	**.3%**	**(3 292.2%)**
Municipal governance and administration	**8 869**	**(352)**	**(4.0%)**	**(352)**	**(4.0%)**	**10**	**.1%**	**(3 663.8%)**
Executive and Council	-	(1 668)	-	(1 668)	-	10	32.9%	(17 009.7%)
Finance and administration	8 869	1 317	14.8%	1 317	14.8%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 450**	**(1 266)**	**(87.3%)**	**(1 266)**	**(87.3%)**	**62**	**5.4%**	**(2 125.3%)**
Community and Social Services	-	305	-	305	-	-	-	(100.0%)
Sport And Recreation	800	(1 571)	(196.4%)	(1 571)	(196.4%)	-	-	(100.0%)
Public Safety	650	-	-	-	-	62	41.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 000**	**(3 009)**	**(75.2%)**	**(3 009)**	**(75.2%)**	**-**	**-**	**(100.0%)**
Planning and Development	4 000	(3 009)	(75.2%)	(3 009)	(75.2%)	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**143 981**	**(6 615)**	**(4.6%)**	**(6 615)**	**(4.6%)**	**280**	**.3%**	**(2 464.4%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	143 981	(6 615)	(4.6%)	(6 615)	(4.6%)	280	.3%	(2 464.4%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**516 227**	**94 741**	**18.4%**	**94 741**	**18.4%**	**61 868**	**13.3%**	**53.1%**
Property rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges	37 688	-	-	-	-	-	-	-
Other revenue	**54 770**	**8 865**	**16.2%**	**8 865**	**16.2%**	**(165 580)**	**(203.8%)**	**(105.4%)**
Transfers and Subsidies - Operational	405 154	80 522	19.9%	80 522	19.9%	224 780	62.6%	(64.2%)
Transfers and Subsidies - Capital	8 481	6 481	76.4%	6 481	76.4%	2 000	50.0%	224.0%
Interest	10 134	(1 127)	(11.1%)	(1 127)	(11.1%)	667	7.4%	(268.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(521 164)**	**(88 275)**	**16.9%**	**(88 275)**	**16.9%**	**(28 503)**	**6.0%**	**209.7%**
Suppliers and employees	(512 343)	(88 275)	17.2%	(88 275)	17.2%	(28 503)	6.0%	209.7%
Finance charges	(8 820)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(4 936)**	**6 466**	**(131.0%)**	**6 466**	**(131.0%)**	**33 365**	**(258.1%)**	**(80.6%)**
Cash Flow from Investing Activities								
Receipts	**(2 676)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 676)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(158 300)**	**(15 588)**	**9.8%**	**(15 588)**	**9.8%**	**(3 301)**	**2.6%**	**372.2%**
Capital assets	(158 300)	(15 588)	9.8%	(15 588)	9.8%	(3 301)	2.6%	372.2%
Net Cash from/(used) Investing Activities	**(160 976)**	**(15 588)**	**9.7%**	**(15 588)**	**9.7%**	**(3 301)**	**2.6%**	**372.2%**
Cash Flow from Financing Activities								
Receipts	**143 732**	**13 647**	**9.5%**	**13 647**	**9.5%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	143 732	13 912	9.7%	13 912	9.7%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	(265)	-	(265)	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**143 732**	**13 647**	**9.5%**	**13 647**	**9.5%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(22 180)**	**4 525**	**(20.4%)**	**4 525**	**(20.4%)**	**30 064**	**(97.1%)**	**(84.9%)**
Cash/cash equivalents at the year begin:	121 273	97 950	80.8%	97 950	80.8%	145 676	55.4%	(32.8%)
Cash/cash equivalents at the year end:	**99 093**	**102 475**	**103.4%**	**102 475**	**103.4%**	**176 122**	**75.9%**	**(41.8%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	409	3.3%	414	3.4%	412	3.3%	11 087	90.0%	12 322	16.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 562	21.8%	12 680	20.4%	198	.3%	35 634	57.4%	62 074	83.4%	-	-	-	-
Total By Income Source	**13 971**	**18.8%**	**13 094**	**17.6%**	**610**	**.8%**	**46 732**	**62.8%**	**74 407**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6	.2%	57	1.9%	33	1.1%	2 980	96.9%	3 076	4.1%	-	-	-	-
Commercial	13 897	19.5%	12 971	18.2%	577	.8%	43 752	61.5%	71 197	95.7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	68	50.9%	66	49.1%	-	-	-	-	134	.2%	-	-	-	-
Total By Customer Group	**13 971**	**18.8%**	**13 094**	**17.6%**	**610**	**.8%**	**46 732**	**62.8%**	**74 407**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 139	35.4%	993	30.9%	322	10.0%	761	23.7%	3 214	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 139**	**35.4%**	**993**	**30.9%**	**322**	**10.0%**	**761**	**23.7%**	**3 214**	**100.0%**

Contact Details

Municipal Manager	Mr Mr Monde Stratu	044 803 1300
Financial Manager	Mr Mr Rian Boshoff	044 803 1332

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**106 305**	**30 874**	**29.0%**	**30 874**	**29.0%**	**29 272**	**29.4%**	**5.5%**
Exchange Revenue								
Service charges - Electricity	19 525	4 810	24.6%	4 810	24.6%	3 569	19.3%	34.8%
Service charges - Water	5 408	976	18.0%	976	18.0%	578	16.9%	68.9%
Service charges - Waste Water Management	2 209	764	34.6%	764	34.6%	523	25.3%	46.0%
Service charges - Waste Management	2 408	761	31.6%	761	31.6%	575	26.9%	32.2%
Sale of Goods and Rendering of Services	191	64	33.6%	64	33.6%	25	14.9%	151.6%
Agency services	221	52	23.6%	52	23.6%	51	24.4%	1.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	541	121	22.3%	121	22.3%	107	20.7%	12.6%
Interest earned from Current and Non Current Assets	454	160	35.3%	160	35.3%	93	27.2%	73.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	35	93	264.9%	93	264.9%	(28)	(2 044.6%)	(428.4%)
Rental from Fixed Assets	1 806	422	23.3%	422	23.3%	494	28.2%	(14.7%)
Licence and permits	181	78	43.1%	78	43.1%	52	5.5%	51.5%
Operational Revenue	112	8	7.2%	8	7.2%	10	47.1%	(19.6%)
Non-Exchange Revenue								
Property rates	5 474	4 951	90.4%	4 951	90.4%	5 141	96.4%	(3.7%)
Surcharges and Taxes	3 303	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 290	7 133	25.2%	7 133	25.2%	8 967	25.2%	(20.4%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	35 784	10 379	29.0%	10 379	29.0%	9 045	36.1%	14.7%
Interest	356	103	28.9%	103	28.9%	70	30.1%	48.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	6	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**112 863**	**24 739**	**21.9%**	**24 739**	**21.9%**	**24 399**	**22.2%**	**1.4%**
Employee related costs	33 824	7 442	22.0%	7 442	22.0%	7 511	24.2%	(.9%)
Remuneration of councillors	3 527	879	24.9%	879	24.9%	785	23.8%	11.9%
Bulk purchases - electricity	13 604	4 008	29.5%	4 008	29.5%	3 792	30.1%	5.7%
Inventory consumed	3 607	410	11.4%	410	11.4%	496	13.7%	(17.3%)
Debt impairment	1 531	-	-	-	-	-	-	-
Depreciation and amortisation	5 919	1 480	25.0%	1 480	25.0%	1 620	22.4%	(8.6%)
Interest	957	-	-	-	-	0	-	(100.0%)
Contracted services	7 315	2 094	28.6%	2 094	28.6%	1 604	19.7%	30.6%
Transfers and subsidies	210	735	350.2%	735	350.2%	2	.6%	37 393.2%
Irrecoverable debts written off	24 442	5 953	24.4%	5 953	24.4%	6 599	24.3%	(9.8%)
Operational costs	17 927	1 739	9.7%	1 739	9.7%	1 991	15.1%	(12.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 558)**	**6 135**		**6 135**		**4 873**		
Transfers and subsidies - capital (monetary allocations)	48 344	5 063	10.5%	5 063	10.5%	2 108	8.8%	140.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**41 786**	**11 198**		**11 198**		**6 981**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**41 786**	**11 198**		**11 198**		**6 981**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**41 786**	**11 198**		**11 198**		**6 981**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**41 786**	**11 198**		**11 198**		**6 981**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**48 344**	**26 398**	**54.6%**	**26 398**	**54.6%**	**13 185**	**54.8%**	**100.2%**
National Government	48 344	25 861	53.5%	25 861	53.5%	12 608	52.8%	105.1%
Provincial Government	-	-	-	-	-	549	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**48 344**	**25 861**	**53.5%**	**25 861**	**53.5%**	**13 156**	**55.1%**	**96.6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	537	-	537	-	29	18.8%	1 778.7%
Capital Expenditure Functional	**48 344**	**26 398**	**54.6%**	**26 398**	**54.6%**	**13 185**	**54.8%**	**100.2%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**142**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	142	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**7 600**	**237**	**3.1%**	**237**	**3.1%**	**80**	**154.6%**	**195.3%**
Community and Social Services	-	-	-	-	-	60	-	(100.0%)
Sport And Recreation	7 600	237	3.1%	237	3.1%	20	38.9%	1 072.3%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 611**	**3 077**	**46.5%**	**3 077**	**46.5%**	**1 041**	**-**	**195.7%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	6 611	3 077	46.5%	3 077	46.5%	1 041	-	195.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**34 133**	**23 084**	**67.6%**	**23 084**	**67.6%**	**11 922**	**49.7%**	**93.6%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	15 244	241	1.6%	241	1.6%	945	-	(74.5%)
Waste Water Management	18 889	22 843	120.9%	22 843	120.9%	10 885	45.4%	109.9%
Waste Management	-	-	-	-	-	92	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**145 337**	**126 398**	**87.0%**	**126 398**	**87.0%**	**26 753**	**26.4%**	**372.5%**
Property rates	**5 378**	**2 413**	**44.9%**	**2 413**	**44.9%**	**1 914**	**35.4%**	**26.1%**
Service charges	28 129	3 813	13.6%	3 813	13.6%	6 203	18.5%	(38.5%)
Other revenue	**34 132**	**92 635**	**271.4%**	**92 635**	**271.4%**	**2 601**	**19.9%**	**3 461.5%**
Transfers and Subsidies - Operational	28 900	14 571	50.4%	14 571	50.4%	11 691	46.6%	24.6%
Transfers and Subsidies - Capital	48 344	12 427	25.7%	12 427	25.7%	4 290	18.0%	189.7%
Interest	454	539	118.6%	539	118.6%	54	15.8%	902.9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(80 929)**	**(21 737)**	**26.9%**	**(21 737)**	**26.9%**	**(26 745)**	**35.1%**	**(18.7%)**
Suppliers and employees	(79 972)	(21 737)	27.2%	(21 737)	27.2%	(26 745)	35.1%	(18.7%)
Finance charges	(957)	(0)	-	(0)	-	(0)	-	2.7%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**64 408**	**104 661**	**162.5%**	**104 661**	**162.5%**	**8**	**-**	**1 380 103.5%**
Cash Flow from Investing Activities								
Receipts	**507**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	507	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(48 344)**	**(5 063)**	**10.5%**	**(5 063)**	**10.5%**	**(690)**	**2.9%**	**633.5%**
Capital assets	(48 344)	(5 063)	10.5%	(5 063)	10.5%	(690)	2.9%	633.5%
Net Cash from/(used) Investing Activities	**(47 837)**	**(5 063)**	**10.6%**	**(5 063)**	**10.6%**	**(690)**	**2.9%**	**633.5%**
Cash Flow from Financing Activities								
Receipts	**-**	**(27)**	**-**	**(27)**	**-**	**(4)**	**-**	**534.6%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(27)	-	(27)	-	(4)	-	534.6%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(27)**	**-**	**(27)**	**-**	**(4)**	**-**	**534.6%**
Net Increase/(Decrease) in cash held	**16 571**	**99 571**	**600.9%**	**99 571**	**600.9%**	**(687)**	**(54.7%)**	**(14 593.6%)**
Cash/cash equivalents at the year begin:	3 090	2 477	80.2%	2 477	80.2%	(5 140)	(53.5%)	(148.2%)
Cash/cash equivalents at the year end:	**19 661**	**102 048**	**519.0%**	**102 048**	**519.0%**	**(5 827)**	**(53.6%)**	**(1 851.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	320	16.5%	116	5.9%	86	4.4%	1 422	73.2%	1 943	12.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 360	59.3%	138	6.0%	85	3.7%	712	31.0%	2 295	14.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 100	45.2%	92	1.3%	102	1.5%	3 559	51.9%	6 852	44.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	230	13.3%	86	5.0%	71	4.1%	1 339	77.6%	1 726	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	263	21.8%	88	7.3%	62	5.2%	792	65.7%	1 204	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	115	8.3%	92	6.6%	24	1.7%	1 151	83.3%	1 381	8.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	10.2%	6	3.9%	4	2.5%	123	83.3%	148	1.0%	-	-	-	-
Total By Income Source	**5 402**	**34.7%**	**617**	**4.0%**	**433**	**2.8%**	**9 097**	**58.5%**	**15 549**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	431	28.0%	42	2.8%	39	2.5%	1 027	66.7%	1 538	9.9%	-	-	-	-
Commercial	3 062	46.7%	222	3.4%	121	1.8%	3 152	48.1%	6 557	42.2%	-	-	-	-
Households	1 909	25.6%	353	4.7%	273	3.7%	4 919	66.0%	7 454	47.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 402**	**34.7%**	**617**	**4.0%**	**433**	**2.8%**	**9 097**	**58.5%**	**15 549**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 403	96.9%	-	-	-	-	46	3.1%	1 449	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 403**	**96.9%**	**-**	**-**	**-**	**-**	**46**	**3.1%**	**1 449**	**100.0%**

Contact Details

Municipal Manager	Mr Jafta Booysen	023 551 1019
Financial Manager	Mrs A S Groenewald (Alida)	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**88 734**	**28 642**	**32.3%**	**28 642**	**32.3%**	**30 783**	**38.7%**	**(7.0%)**
Exchange Revenue								
Service charges - Electricity	20 867	5 933	28.4%	5 933	28.4%	5 414	26.2%	9.6%
Service charges - Water	6 839	1 397	20.4%	1 397	20.4%	7 623	128.1%	(81.7%)
Service charges - Waste Water Management	6 847	1 702	24.9%	1 702	24.9%	1 592	34.3%	6.9%
Service charges - Waste Management	3 080	810	26.3%	810	26.3%	714	32.8%	13.4%
Sale of Goods and Rendering of Services	368	68	18.4%	68	18.4%	90	16.0%	(24.3%)
Agency services	260	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 013	395	19.6%	395	19.6%	(262)	(14.6%)	(250.7%)
Interest earned from Current and Non Current Assets	4 350	1 056	24.3%	1 056	24.3%	767	32.3%	37.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	252	15	6.0%	15	6.0%	54	25.5%	(71.7%)
Rental from Fixed Assets	292	107	36.7%	107	36.7%	66	19.3%	63.1%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	58	68	116.7%	68	116.7%	64	104.2%	6.1%
Non-Exchange Revenue								
Property rates	5 463	2 364	43.3%	2 364	43.3%	2 037	41.0%	16.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 105	117	10.6%	117	10.6%	156	14.1%	(25.1%)
Licences or permits	140	26	18.5%	26	18.5%	33	21.6%	(21.8%)
Transfer and subsidies - Operational	36 568	13 413	36.7%	13 413	36.7%	12 436	36.3%	7.9%
Interest	234	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	1 170	-	1 170	-	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**88 733**	**23 174**	**26.1%**	**23 174**	**26.1%**	**19 474**	**24.5%**	**19.0%**
Employee related costs	32 548	7 625	23.4%	7 625	23.4%	6 835	24.0%	11.6%
Remuneration of councillors	3 404	928	27.3%	928	27.3%	614	17.8%	51.1%
Bulk purchases - electricity	18 315	5 568	30.4%	5 568	30.4%	5 052	27.5%	10.2%
Inventory consumed	628	87	13.8%	87	13.8%	31	5.8%	176.2%
Debt impairment	4 315	1 079	25.0%	1 079	25.0%	-	-	(100.0%)
Depreciation and amortisation	5 748	1 437	25.0%	1 437	25.0%	1 367	25.0%	5.1%
Interest	301	21	7.1%	21	7.1%	18	3.9%	20.5%
Contracted services	8 734	1 071	12.3%	1 071	12.3%	1 524	22.3%	(29.7%)
Transfers and subsidies	390	140	35.9%	140	35.9%	178	36.2%	(21.1%)
Irrecoverable debts written off	1 302	2 207	169.5%	2 207	169.5%	1 040	25.0%	112.2%
Operational costs	13 049	3 011	23.1%	3 011	23.1%	2 815	25.0%	7.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**0**	**5 468**		**5 468**		**11 309**		
Transfers and subsidies - capital (monetary allocations)	18 982	4 471	23.6%	4 471	23.6%	3 358	23.8%	33.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**18 983**	**9 939**		**9 939**		**14 666**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**18 983**	**9 939**		**9 939**		**14 666**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**18 983**	**9 939**		**9 939**		**14 666**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**18 983**	**9 939**		**9 939**		**14 666**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**27 200**	**4 658**	**17.1%**	**4 658**	**17.1%**	**3 253**	**19.9%**	**43.2%**
National Government	15 811	3 563	22.5%	3 563	22.5%	2 920	24.0%	22.0%
Provincial Government	696	365	52.4%	365	52.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 507**	**3 928**	**23.8%**	**3 928**	**23.8%**	**2 920**	**24.0%**	**34.5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 693	730	6.8%	730	6.8%	333	7.9%	119.2%
Capital Expenditure Functional	**27 200**	**4 658**	**17.1%**	**4 658**	**17.1%**	**3 253**	**19.9%**	**43.2%**
Municipal governance and administration	**1 166**	**365**	**31.3%**	**365**	**31.3%**	**130**	**10.8%**	**181.3%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 166	365	31.3%	365	31.3%	130	10.8%	181.3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**2 656**	**6**	**.2%**	**6**	**.2%**	**-**	**-**	**(100.0%)**
Community and Social Services	150	6	3.9%	6	3.9%	-	-	(100.0%)
Sport And Recreation	2 506	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 440**	**3 190**	**37.8%**	**3 190**	**37.8%**	**2 697**	**84.2%**	**18.3%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	8 440	3 190	37.8%	3 190	37.8%	2 697	84.2%	18.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**14 939**	**1 097**	**7.3%**	**1 097**	**7.3%**	**426**	**4.5%**	**157.3%**
Energy sources	1 726	-	-	-	-	-	-	-
Water Management	11 975	398	3.3%	398	3.3%	426	6.5%	(6.6%)
Waste Water Management	1 138	699	61.4%	699	61.4%	-	-	(100.0%)
Waste Management	100	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**96 781**	**74 297**	**76.8%**	**74 297**	**76.8%**	**39 395**	**40.9%**	**88.6%**
Property rates	**5 187**	**1 681**	**32.4%**	**1 681**	**32.4%**	**304**	**5.2%**	**452.5%**
Service charges	32 410	9 362	28.9%	9 362	28.9%	1 335	3.4%	601.4%
Other revenue	**1 484**	**41 316**	**2 783.9%**	**41 316**	**2 783.9%**	**36 989**	**1 449.1%**	**11.7%**
Transfers and Subsidies - Operational	34 368	19 407	56.5%	19 407	56.5%	-	-	(100.0%)
Transfers and Subsidies - Capital	18 982	1 490	7.8%	1 490	7.8%	-	-	(100.0%)
Interest	4 350	1 040	23.9%	1 040	23.9%	767	32.3%	35.6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(77 790)**	**(8 786)**	**11.3%**	**(8 786)**	**11.3%**	**(7 819)**	**11.4%**	**12.4%**
Suppliers and employees	(77 790)	(8 786)	11.3%	(8 786)	11.3%	(7 819)	11.4%	12.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**18 991**	**65 510**	**345.0%**	**65 510**	**345.0%**	**31 575**	**114.5%**	**107.5%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(27 200)**	**(5 146)**	**18.9%**	**(5 146)**	**18.9%**	**(2 639)**	**16.1%**	**95.0%**
Capital assets	(27 200)	(5 146)	18.9%	(5 146)	18.9%	(2 639)	16.1%	95.0%
Net Cash from/(used) Investing Activities	**(27 200)**	**(5 146)**	**18.9%**	**(5 146)**	**18.9%**	**(2 639)**	**16.1%**	**95.0%**
Cash Flow from Financing Activities								
Receipts	**-**	**(11)**	**-**	**(11)**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(11)	-	(11)	-	-	-	(100.0%)
Payments	**(51)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(51)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(51)**	**(11)**	**20.8%**	**(11)**	**20.8%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(8 260)**	**60 354**	**(730.6%)**	**60 354**	**(730.6%)**	**28 936**	**257.4%**	**108.6%**
Cash/cash equivalents at the year begin:	45 417	52 395	115.4%	52 395	115.4%	45 861	95.8%	14.2%
Cash/cash equivalents at the year end:	**37 157**	**112 749**	**303.4%**	**112 749**	**303.4%**	**74 797**	**126.6%**	**50.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	463	7.2%	324	5.0%	682	10.6%	4 950	77.1%	6 419	25.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	797	38.4%	453	21.8%	205	9.9%	622	29.9%	2 077	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	257	9.4%	95	3.5%	646	23.6%	1 735	63.5%	2 733	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	534	10.8%	318	6.4%	466	9.4%	3 636	73.4%	4 954	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	265	8.5%	177	5.7%	333	10.6%	2 354	75.2%	3 128	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	2.5%	15	2.3%	22	3.4%	594	91.7%	647	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	146	3.9%	124	3.3%	233	6.2%	3 233	86.5%	3 737	14.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(886)	(68.1%)	1 656	127.2%	8	.6%	524	40.3%	1 302	5.2%	-	-	-	-
Total By Income Source	**1 593**	**6.4%**	**3 162**	**12.7%**	**2 595**	**10.4%**	**17 647**	**70.6%**	**24 997**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	86	6.2%	81	5.8%	219	15.6%	1 016	72.5%	1 402	5.6%	-	-	-	-
Commercial	243	6.6%	359	9.8%	602	16.5%	2 447	67.0%	3 651	14.6%	-	-	-	-
Households	1 264	6.3%	2 722	13.6%	1 774	8.9%	14 185	71.1%	19 945	79.8%	-	-	-	-
Other	0	100.0%	-	-	-	-	-	-	0	-	-	-	-	-
Total By Customer Group	**1 593**	**6.4%**	**3 162**	**12.7%**	**2 595**	**10.4%**	**17 647**	**70.6%**	**24 997**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 865	100.0%	-	-	-	-	-	-	1 865	96.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	60	100.0%	-	-	-	-	60	3.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	100.0%	-	-	-	-	-	-	2	.1%
Total	**1 867**	**96.9%**	**60**	**3.1%**	**-**	**-**	**-**	**-**	**1 927**	**100.0%**

Contact Details

Municipal Manager	Mr Mr Aldrick Hendricks	023 541 1320
Financial Manager	Mr Mr Pieter Erasmus	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**419 211**	**111 447**	**26.6%**	**111 447**	**26.6%**	**97 546**	**26.4%**	**14.2%**
Exchange Revenue								
Service charges - Electricity	99 386	26 678	26.8%	26 678	26.8%	27 312	26.4%	(2.3%)
Service charges - Water	15 525	2 657	17.1%	2 657	17.1%	4 360	13.2%	(39.1%)
Service charges - Waste Water Management	23 478	6 804	29.0%	6 804	29.0%	7 156	32.4%	(4.9%)
Service charges - Waste Management	13 533	3 733	27.6%	3 733	27.6%	4 088	36.7%	(8.7%)
Sale of Goods and Rendering of Services	795	124	15.6%	124	15.6%	247	25.8%	(49.8%)
Agency services	1 320	352	26.7%	352	26.7%	229	25.5%	53.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 639	2 318	21.8%	2 318	21.8%	1 661	26.8%	39.6%
Interest earned from Current and Non Current Assets	750	757	100.9%	757	100.9%	280	72.6%	170.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 838	438	23.8%	438	23.8%	297	17.8%	47.5%
Licence and permits	298	60	20.0%	60	20.0%	128	102.9%	(53.3%)
Operational Revenue	1 182	679	57.5%	679	57.5%	207	48.4%	227.5%
Non-Exchange Revenue								
Property rates	50 821	17 629	34.7%	17 629	34.7%	17 202	36.0%	2.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	66 536	3 160	4.7%	3 160	4.7%	1 358	2.7%	132.8%
Licences or permits	192	44	23.0%	44	23.0%	55	54.0%	(19.7%)
Transfer and subsidies - Operational	96 971	38 231	39.4%	38 231	39.4%	32 278	36.1%	18.4%
Interest	3 284	800	24.3%	800	24.3%	690	40.0%	15.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	32 663	6 983	21.4%	6 983	21.4%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**412 211**	**92 551**	**22.5%**	**92 551**	**22.5%**	**69 529**	**19.1%**	**33.1%**
Employee related costs	133 488	28 734	21.5%	28 734	21.5%	30 627	24.2%	(6.2%)
Remuneration of councillors	6 806	1 584	23.3%	1 584	23.3%	1 572	24.0%	.8%
Bulk purchases - electricity	97 370	21 390	22.0%	21 390	22.0%	19 004	22.9%	12.6%
Inventory consumed	21 564	2 328	10.8%	2 328	10.8%	1 839	8.6%	26.6%
Debt impairment	74 412	15 131	20.3%	15 131	20.3%	-	-	(100.0%)
Depreciation and amortisation	26 248	6 562	25.0%	6 562	25.0%	-	-	(100.0%)
Interest	2 091	(42)	(2.0%)	(42)	(2.0%)	737	81.9%	(105.7%)
Contracted services	14 966	3 332	22.3%	3 332	22.3%	4 388	22.4%	(24.1%)
Transfers and subsidies	-	-	-	-	-	137	25.0%	(100.0%)
Irrecoverable debts written off	-	850	-	850	-	41	-	1 954.4%
Operational costs	35 267	12 683	36.0%	12 683	36.0%	11 183	44.7%	13.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 000**	**18 895**		**18 895**		**28 018**		
Transfers and subsidies - capital (monetary allocations)	15 057	1 693	11.2%	1 693	11.2%	1 735	3.2%	(2.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 056**	**20 588**		**20 588**		**29 752**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**22 056**	**20 588**		**20 588**		**29 752**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 056**	**20 588**		**20 588**		**29 752**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 056**	**20 588**		**20 588**		**29 752**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**13 977**	**2 233**	**16.0%**	**2 233**	**16.0%**	**1 508**	**3.0%**	**48.0%**
National Government	13 093	459	3.5%	459	3.5%	1 508	3.2%	(69.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 093**	**459**	**3.5%**	**459**	**3.5%**	**1 508**	**3.2%**	**(69.5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	884	1 773	200.5%	1 773	200.5%	-	-	(100.0%)
Capital Expenditure Functional	**13 977**	**2 233**	**16.0%**	**2 233**	**16.0%**	**1 508**	**3.0%**	**48.0%**
Municipal governance and administration	**-**	**2 847**	**-**	**2 847**	**-**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	2 847	-	2 847	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**3 653**	**(612)**	**(16.7%)**	**(612)**	**(16.7%)**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	3 653	(612)	(16.7%)	(612)	(16.7%)	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 096**	**(3)**	**(.1%)**	**(3)**	**(.1%)**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	3 096	(3)	(.1%)	(3)	(.1%)	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**7 228**	**-**	**-**	**-**	**-**	**1 508**	**3.9%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	1 508	6.1%	(100.0%)
Waste Water Management	3 054	-	-	-	-	-	-	-
Waste Management	4 174	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**357 169**	**101 301**	**28.4%**	**101 301**	**28.4%**	**107 490**	**29.3%**	**(5.8%)**
Property rates	**47 613**	**11 689**	**24.5%**	**11 689**	**24.5%**	**12 002**	**29.7%**	**(2.6%)**
Service charges	176 258	37 147	21.1%	37 147	21.1%	48 122	32.1%	(22.8%)
Other revenue	**20 520**	**4 914**	**23.9%**	**4 914**	**23.9%**	**3 269**	**12.0%**	**50.3%**
Transfers and Subsidies - Operational	96 971	40 916	42.2%	40 916	42.2%	35 146	39.4%	16.4%
Transfers and Subsidies - Capital	15 057	6 636	44.1%	6 636	44.1%	8 951	16.6%	(25.9%)
Interest	750	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(324 108)**	**(152 521)**	**47.1%**	**(152 521)**	**47.1%**	**(33 112)**	**11.0%**	**360.6%**
Suppliers and employees	(322 018)	(152 441)	47.3%	(152 441)	47.3%	(33 112)	11.1%	360.4%
Finance charges	(2 091)	(80)	3.8%	(80)	3.8%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**33 060**	**(51 220)**	**(154.9%)**	**(51 220)**	**(154.9%)**	**74 377**	**111.5%**	**(168.9%)**
Cash Flow from Investing Activities								
Receipts	**331**	**100**	**30.2%**	**100**	**30.2%**	**9**	**(1.2%)**	**1 042.6%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 413	93	6.6%	93	6.6%	-	-	(100.0%)
Decrease (increase) in non-current investments	(1 082)	8	(.7%)	8	(.7%)	9	1.4%	(13.7%)
Payments	**(13 977)**	**-**	**-**	**-**	**-**	**(1 735)**	**3.0%**	**(100.0%)**
Capital assets	(13 977)	-	-	-	-	(1 735)	3.0%	(100.0%)
Net Cash from/(used) Investing Activities	**(13 646)**	**100**	**(.7%)**	**100**	**(.7%)**	**(1 726)**	**2.9%**	**(105.8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(877)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(877)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(877)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**18 538**	**(51 120)**	**(275.8%)**	**(51 120)**	**(275.8%)**	**72 652**	**1 073.2%**	**(170.4%)**
Cash/cash equivalents at the year begin:	(1 399)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**17 138**	**(51 120)**	**(298.3%)**	**(51 120)**	**(298.3%)**	**72 652**	**87.9%**	**(170.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 084	13.0%	1 295	4.1%	1 592	5.0%	24 560	77.9%	31 531	15.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 507	55.9%	714	6.1%	250	2.1%	4 166	35.8%	11 637	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 344	9.0%	4 993	10.3%	1 013	2.1%	37 938	78.6%	48 288	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 131	6.8%	1 826	4.0%	1 046	2.3%	39 730	86.9%	45 733	22.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 846	6.6%	1 004	3.6%	675	2.4%	24 575	87.5%	28 101	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	5.3%	1	1.9%	1	1.9%	51	90.8%	56	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 177	100.0%	1 177	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	405	1.0%	198	.5%	175	.4%	39 238	98.1%	40 017	19.4%	-	-	-	-
Total By Income Source	**20 320**	**9.8%**	**10 033**	**4.9%**	**4 751**	**2.3%**	**171 436**	**83.0%**	**206 540**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 104	9.9%	1 017	4.8%	404	1.9%	17 726	83.4%	21 251	10.3%	-	-	-	-
Commercial	3 872	14.4%	4 121	15.3%	412	1.5%	18 508	68.8%	26 913	13.0%	-	-	-	-
Households	14 345	9.1%	4 895	3.1%	3 935	2.5%	135 202	85.4%	158 376	76.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 320**	**9.8%**	**10 033**	**4.9%**	**4 751**	**2.3%**	**171 436**	**83.0%**	**206 540**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	94	.1%	11 197	15.1%	-	-	62 783	84.8%	74 075	61.2%
Bulk Water	-	-	52	.5%	-	-	10 306	99.5%	10 358	8.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	776	3.5%	162	.7%	39	.2%	21 250	95.6%	22 228	18.4%
Auditor-General	132	.9%	748	5.2%	134	.9%	13 271	92.9%	14 285	11.8%
Other	-	-	-	-	-	-	1	100.0%	1	-
Total	**1 003**	**.8%**	**12 158**	**10.1%**	**173**	**.1%**	**107 612**	**89.0%**	**120 947**	**100.0%**

Contact Details

Municipal Manager	Mr Derick Welgemoed - Acting	023 414 8195
Financial Manager	Mr Mr Randle Eland (Acting)	023 414 8130

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**114 881**	**17 337**	**15.1%**	**17 337**	**15.1%**	**33 738**	**30.6%**	**(48.6%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	154	44	28.8%	44	28.8%	12	8.3%	262.1%
Agency services	6 666	1 449	21.7%	1 449	21.7%	1 292	19.4%	12.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 148	475	41.4%	475	41.4%	306	29.2%	55.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	55	16	29.6%	16	29.6%	25	49.8%	(34.9%)
Licence and permits	19	9	47.2%	9	47.2%	8	41.7%	18.1%
Operational Revenue	62 441	15 335	24.6%	15 335	24.6%	17 069	29.2%	(10.2%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	44 398	8	-	8	-	15 026	34.3%	(99.9%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**114 451**	**26 332**	**23.0%**	**26 332**	**23.0%**	**24 167**	**22.6%**	**9.0%**
Employee related costs	60 704	15 328	25.2%	15 328	25.2%	13 873	26.0%	10.5%
Remuneration of councillors	5 308	1 266	23.8%	1 266	23.8%	1 222	25.2%	3.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	19 624	3 459	17.6%	3 459	17.6%	3 068	15.6%	12.7%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	734	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	6 576	1 594	24.2%	1 594	24.2%	705	12.1%	126.2%
Transfers and subsidies	231	3	1.1%	3	1.1%	206	73.6%	(98.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	21 272	4 683	22.0%	4 683	22.0%	5 093	22.8%	(8.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**430**	**(8 996)**		**(8 996)**		**9 571**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**430**	**(8 996)**		**(8 996)**		**9 571**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**430**	**(8 996)**		**(8 996)**		**9 571**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**430**	**(8 996)**		**(8 996)**		**9 571**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**430**	**(8 996)**		**(8 996)**		**9 571**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**400**	**43**	**10.8%**	**43**	**10.8%**	**49**	**5.4%**	**(11.2%)**
National Government	150	-	-	-	-	41	6.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**150**	**-**	**-**	**-**	**-**	**41**	**6.8%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	250	43	17.2%	43	17.2%	8	2.5%	466.4%
Capital Expenditure Functional	**400**	**43**	**10.8%**	**43**	**10.8%**	**49**	**1.2%**	**(11.2%)**
Municipal governance and administration	**150**	**-**	**-**	**-**	**-**	**8**	**.2%**	**(100.0%)**
Executive and Council	100	-	-	-	-	-	-	-
Finance and administration	50	-	-	-	-	8	.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**165**	**43**	**26.1%**	**43**	**26.1%**	**41**	**6.8%**	**5.3%**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	165	43	26.1%	43	26.1%	41	6.8%	5.3%
Economic and Environmental Services	**85**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	85	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**114 865**	**125 643**	**109.4%**	**125 643**	**109.4%**	**36 126**	**32.4%**	**247.8%**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	**69 318**	**104 601**	**150.9%**	**104 601**	**150.9%**	**19 064**	**31.6%**	**448.7%**
Transfers and Subsidies - Operational	44 398	21 042	47.4%	21 042	47.4%	17 062	33.7%	23.3%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	1 148	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(113 341)**	**(23 212)**	**20.5%**	**(23 212)**	**20.5%**	**(28 072)**	**26.4%**	**(17.3%)**
Suppliers and employees	(113 110)	(23 212)	20.5%	(23 212)	20.5%	(28 072)	27.1%	(17.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(231)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 523**	**102 431**	**6 724.0%**	**102 431**	**6 724.0%**	**8 054**	**158.7%**	**1 171.8%**
Cash Flow from Investing Activities								
Receipts	**(829)**	**614**	**(74.1%)**	**614**	**(74.1%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(829)	614	(74.1%)	614	(74.1%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(400)**	**(50)**	**12.4%**	**(50)**	**12.4%**	**(56)**	**2.1%**	**(11.2%)**
Capital assets	(400)	(50)	12.4%	(50)	12.4%	(56)	2.1%	(11.2%)
Net Cash from/(used) Investing Activities	**(1 229)**	**565**	**(46.0%)**	**565**	**(46.0%)**	**(56)**	**1.9%**	**(1 112.1%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**295**	**102 996**	**34 939.6%**	**102 996**	**34 939.6%**	**7 998**	**384.3%**	**1 187.8%**
Cash/cash equivalents at the year begin:	7 998	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**8 292**	**102 996**	**1 242.1%**	**102 996**	**1 242.1%**	**7 998**	**59.0%**	**1 187.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	3.4%	1	.1%	8	1.8%	430	94.6%	454	100.0%	-	-	-	-
Total By Income Source	**16**	**3.4%**	**1**	**.1%**	**8**	**1.8%**	**430**	**94.6%**	**454**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	3	23.8%	1	4.7%	8	65.7%	1	5.8%	13	2.8%	-	-	-	-
Households	12	2.8%	-	-	-	-	429	97.2%	442	97.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**16**	**3.4%**	**1**	**.1%**	**8**	**1.8%**	**430**	**94.6%**	**454**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34	7.5%	417	92.4%	0	-	0	-	451	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**34**	**7.5%**	**417**	**92.4%**	**0**	**-**	**0**	**-**	**451**	**100.0%**

Contact Details

Municipal Manager	Mr Mr Mehluli P Nhlengethwa (Acting)	023 449 1000
Financial Manager	Mr Mr Nthokozisi Mabhena (Acting)	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
Operating Revenue	**535 991 007**	**156 273 402**	**29.2%**	**156 273 402**	**29.2%**	**143 973 563**	**29.5%**	**8.5%**
Exchange Revenue								
Service charges - Electricity	169 030 761	41 590 098	24.6%	41 590 098	24.6%	37 638 107	24.7%	10.5%
Service charges - Water	59 465 232	12 647 809	21.3%	12 647 809	21.3%	12 803 751	23.5%	(1.2%)
Service charges - Waste Water Management	24 872 178	5 985 094	24.1%	5 985 094	24.1%	5 320 841	24.5%	12.5%
Service charges - Waste Management	15 853 931	4 235 759	26.7%	4 235 759	26.7%	3 862 088	26.3%	9.7%
Sale of Goods and Rendering of Services	6 106 383	1 124 016	18.4%	1 124 016	18.4%	1 662 254	22.8%	(32.4%)
Agency services	2 178 758	317 627	14.6%	317 627	14.6%	444 391	22.5%	(28.5%)
Interest	25 449	12 698	49.9%	12 698	49.9%	1 714	11.3%	640.9%
Interest earned from Receivables	10 724 587	4 295 651	40.1%	4 295 651	40.1%	10 470 624	126.0%	(59.0%)
Interest earned from Current and Non Current Assets	4 526 463	1 545 720	34.1%	1 545 720	34.1%	873 270	24.7%	77.0%
Dividends	2 514	240	9.5%	240	9.5%	1 293	21.8%	(81.4%)
Rent on Land	36 871	8 358	22.7%	8 358	22.7%	7 152	24.1%	16.9%
Rental from Fixed Assets	3 347 219	668 868	20.0%	668 868	20.0%	618 822	20.8%	8.1%
Licence and permits	369 114	73 632	19.9%	73 632	19.9%	94 904	26.3%	(22.4%)
Operational Revenue	5 350 762	829 812	15.5%	829 812	15.5%	530 631	11.0%	56.4%
Non-Exchange Revenue								
Property rates	92 381 804	35 242 916	38.1%	35 242 916	38.1%	26 700 700	31.3%	32.0%
Surcharges and Taxes	1 481 262	234 185	15.8%	234 185	15.8%	151 188	21.2%	54.9%
Fines, penalties and forfeits	5 983 958	988 055	16.5%	988 055	16.5%	757 059	13.0%	30.5%
Licences or permits	759 591	167 061	22.0%	167 061	22.0%	190 729	25.4%	(12.4%)
Transfer and subsidies - Operational	107 619 054	40 457 485	37.6%	40 457 485	37.6%	37 741 185	37.7%	7.2%
Interest	2 246 143	779 536	34.7%	779 536	34.7%	526 245	32.4%	48.1%
Fuel Levy	16 919 028	4 707 279	27.8%	4 707 279	27.8%	3 162 289	21.6%	48.9%
Operational Revenue	702 978	163 643	23.3%	163 643	23.3%	7 425	12.2%	2 103.9%
Gains on disposal of Assets	324 675	29 389	9.1%	29 389	9.1%	15 086	3.6%	94.8%
Other Gains	5 656 562	168 470	3.0%	168 470	3.0%	401 634	8.1%	(58.1%)
Discontinued Operations	25 728	0	-	0	-	(9 819)	(35.6%)	(100.0%)
Operating Expenditure	**535 867 506**	**119 974 274**	**22.4%**	**119 974 274**	**22.4%**	**109 426 100**	**22.4%**	**9.6%**
Employee related costs	149 429 644	32 888 958	22.0%	32 888 958	22.0%	32 396 900	22.9%	1.5%
Remuneration of councillors	5 061 550	1 138 208	22.5%	1 138 208	22.5%	1 126 766	23.2%	1.0%
Bulk purchases - electricity	134 073 217	32 909 664	24.5%	32 909 664	24.5%	33 604 933	28.7%	(2.1%)
Inventory consumed	44 152 244	11 490 966	26.0%	11 490 966	26.0%	7 061 697	18.2%	62.7%
Debt impairment	42 882 033	5 808 849	13.5%	5 808 849	13.5%	2 812 819	14.8%	106.5%
Depreciation and amortisation	38 404 208	6 373 074	16.6%	6 373 074	16.6%	6 348 835	17.7%	.4%
Interest	10 183 936	2 363 285	23.2%	2 363 285	23.2%	2 055 756	19.3%	15.0%
Contracted services	61 399 135	10 273 281	16.7%	10 273 281	16.7%	9 458 845	16.4%	8.6%
Transfers and subsidies	4 320 894	2 032 212	47.0%	2 032 212	47.0%	1 938 671	50.9%	4.8%
Irrecoverable debts written off	3 667 002	5 044 611	137.6%	5 044 611	137.6%	3 668 778	19.2%	37.5%
Operational costs	36 477 774	8 209 731	22.5%	8 209 731	22.5%	7 657 205	23.0%	7.2%
Losses on disposal of Assets	73 512	31 426	42.7%	31 426	42.7%	2 846	5.1%	1 004.0%
Other Losses	5 742 360	1 410 008	24.6%	1 410 008	24.6%	1 292 049	21.9%	9.1%
Surplus/(Deficit)	**123 500**	**36 299 128**		**36 299 128**		**34 547 463**		
Transfers and subsidies - capital (monetary allocations)	48 653 756	5 388 888	11.1%	5 388 888	11.1%	9 571 453	22.2%	(43.7%)
Transfers and subsidies - capital (in-kind)	148 703	(690)	(.5%)	(690)	(.5%)	15 459	16.3%	(104.5%)
Surplus/(Deficit) after capital transfers and contributions	**48 925 959**	**41 687 326**		**41 687 326**		**44 134 375**		
Income Tax	75 004	2 312	3.1%	2 312	3.1%	(3 592)	(8.6%)	(164.4%)
Surplus/(Deficit) after income tax	**48 850 955**	**41 685 014**		**41 685 014**		**44 137 966**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	(6 957)	1 706	(24.5%)	1 706	(24.5%)	(2 521)	12.8%	(167.7%)
Surplus/(Deficit) attributable to municipality	**48 843 999**	**41 686 721**		**41 686 721**		**44 135 445**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	539 389	435 347	80.7%	435 347	80.7%	333 482	63.8%	30.5%
Surplus/(Deficit) for the year	**49 383 388**	**42 122 068**		**42 122 068**		**44 468 927**		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24 Budget Main appropriation	2023/24 First Quarter Actual Expenditure	2023/24 First Quarter 1st Q as % of Main appropriation	2023/24 Year to Date Actual Expenditure	2023/24 Year to Date Total Expenditure as % of main appropriation	2022/23 First Quarter Actual Expenditure	2022/23 First Quarter Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	**82 496 039**	**10 940 767**	**13.3%**	**10 940 767**	**13.3%**	**8 711 563**	**12.5%**	**25.6%**
National Government	43 747 208	7 492 240	17.1%	7 492 240	17.1%	5 790 931	14.8%	29.4%
Provincial Government	1 741 879	306 030	17.6%	306 030	17.6%	257 787	13.8%	18.7%
District Municipality	25 062	937	3.7%	937	3.7%	645	.8%	45.3%
Transfers and subsidies - capital (monetary alloc)(Departm Agen	783 549	89 188	11.4%	89 188	11.4%	120 181	11.0%	(25.8%)
Transfers recognised - capital	**46 297 699**	**7 888 395**	**17.0%**	**7 888 395**	**17.0%**	**6 169 544**	**14.6%**	**27.9%**
Borrowing	13 127 198	1 272 645	9.7%	1 272 645	9.7%	1 041 104	10.1%	22.2%
Internally generated funds	23 071 143	1 779 727	7.7%	1 779 727	7.7%	1 500 915	8.8%	18.6%
Capital Expenditure Functional	**76 009 039**	**41 436 508**	**54.5%**	**41 436 508**	**54.5%**	**7 747 804**	**11.1%**	**434.8%**
Municipal governance and administration	**6 195 919**	**14 807 588**	**239.0%**	**14 807 588**	**239.0%**	**21 086 599**	**354.5%**	**(29.8%)**
Executive and Council	659 370	52 876	8.0%	52 876	8.0%	43 171	9.6%	22.5%
Finance and administration	5 524 998	14 754 490	267.0%	14 754 490	267.0%	21 043 236	382.8%	(29.9%)
Internal audit	11 551	222	1.9%	222	1.9%	192	6.3%	15.6%
Community and Public Safety	**10 195 064**	**4 281 615**	**42.0%**	**4 281 615**	**42.0%**	**2 064 350**	**21.1%**	**107.4%**
Community and Social Services	1 612 251	2 499 135	155.0%	2 499 135	155.0%	533 139	31.6%	368.8%
Sport And Recreation	1 485 281	467 136	31.5%	467 136	31.5%	392 039	30.7%	19.2%
Public Safety	903 544	60 909	6.7%	60 909	6.7%	(16 768)	(2.0%)	(463.2%)
Housing	5 967 511	1 180 761	19.8%	1 180 761	19.8%	1 085 248	19.1%	8.8%
Health	226 477	73 674	32.5%	73 674	32.5%	70 691	25.6%	4.2%
Economic and Environmental Services	**20 299 373**	**7 687 043**	**37.9%**	**7 687 043**	**37.9%**	**(23 682 382)**	**(124.7%)**	**(132.5%)**
Planning and Development	4 200 008	1 599 105	38.1%	1 599 105	38.1%	1 235 822	28.6%	29.4%
Road Transport	15 819 196	5 862 694	37.1%	5 862 694	37.1%	(25 134 180)	(173.9%)	(123.3%)
Environmental Protection	280 169	225 244	80.4%	225 244	80.4%	215 977	99.6%	4.3%
Trading Services	**39 026 769**	**14 603 956**	**37.4%**	**14 603 956**	**37.4%**	**8 255 146**	**23.8%**	**76.9%**
Energy sources	9 308 471	5 901 945	63.4%	5 901 945	63.4%	2 383 491	27.2%	147.6%
Water Management	17 592 391	5 945 780	33.8%	5 945 780	33.8%	3 750 029	22.8%	58.6%
Waste Water Management	10 127 182	2 095 242	20.7%	2 095 242	20.7%	1 514 703	19.7%	38.3%
Waste Management	1 998 725	660 990	33.1%	660 990	33.1%	606 923	34.5%	8.9%
Other	**291 915**	**56 307**	**19.3%**	**56 307**	**19.3%**	**24 092**	**6.1%**	**133.7%**

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	**512 342 302**	**138 835 551**	**27.1%**	**138 835 551**	**27.1%**	**124 180 415**	**27.2%**	**11.8%**
Property rates	**84 374 046**	**22 685 888**	**26.9%**	**22 685 888**	**26.9%**	**19 607 863**	**24.6%**	**15.7%**
Service charges	230 497 441	36 933 501	16.0%	36 933 501	16.0%	45 667 931	20.1%	(19.1%)
Other revenue	**43 674 754**	**32 945 798**	**75.4%**	**32 945 798**	**75.4%**	**26 390 427**	**207.4%**	**24.8%**
Transfers and Subsidies - Operational	103 088 231	35 063 573	34.0%	35 063 573	34.0%	23 112 507	25.3%	51.7%
Transfers and Subsidies - Capital	45 179 629	10 352 577	22.9%	10 352 577	22.9%	9 092 912	22.0%	13.9%
Interest	5 527 459	845 852	15.3%	845 852	15.3%	306 460	7.0%	176.0%
Dividends	742	8 362	1 127.0%	8 362	1 127.0%	2 316	5.1%	261.1%
Payments	**(358 712 638)**	**(91 145 255)**	**25.4%**	**(91 145 255)**	**25.4%**	**(57 309 167)**	**15.8%**	**59.0%**
Suppliers and employees	(350 314 484)	(90 927 380)	26.0%	(90 927 380)	26.0%	(57 112 819)	16.0%	59.2%
Finance charges	(7 465 883)	(164 954)	2.2%	(164 954)	2.2%	(112 658)	1.9%	46.4%
Transfers and grants	(932 272)	(52 921)	5.7%	(52 921)	5.7%	(83 690)	9.8%	(36.8%)
Net Cash from/(used) Operating Activities	**153 629 663**	**47 690 296**	**31.0%**	**47 690 296**	**31.0%**	**66 871 248**	**72.0%**	**(28.7%)**
Cash Flow from Investing Activities								
Receipts	**279 729**	**(5 809 068)**	**(2 076.7%)**	**(5 809 068)**	**(2 076.7%)**	**697 199**	**(17.4%)**	**(933.2%)**
Proceeds on disposal of PPE	428 805	73 829	17.2%	73 829	17.2%	24 697	(1.0%)	198.9%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(933 159)	300 952	(32.3%)	300 952	(32.3%)	(29 723)	4.5%	(1 112.5%)
Decrease (increase) in non-current investments	784 083	(6 183 849)	(788.7%)	(6 183 849)	(788.7%)	702 225	(81.2%)	(980.6%)
Payments	**(73 533 922)**	**(7 444 821)**	**10.1%**	**(7 444 821)**	**10.1%**	**(6 138 163)**	**8.6%**	**21.3%**
Capital assets	(73 533 922)	(7 444 821)	10.1%	(7 444 821)	10.1%	(6 138 163)	8.6%	21.3%
Net Cash from/(used) Investing Activities	**(73 254 193)**	**(13 253 890)**	**18.1%**	**(13 253 890)**	**18.1%**	**(5 440 964)**	**7.2%**	**143.6%**
Cash Flow from Financing Activities								
Receipts	**12 760 543**	**44 019**	**.3%**	**44 019**	**.3%**	**(7 714)**	**(.1%)**	**(670.6%)**
Short term loans	281 803	-	-	-	-	-	-	-
Borrowing long term/refinancing	12 799 636	37 865	.3%	37 865	.3%	(5 756)	(.1%)	(757.9%)
Increase (decrease) in consumer deposits	(320 896)	6 153	(1.9%)	6 153	(1.9%)	(1 958)	(1.3%)	(414.3%)
Payments	**(8 204 605)**	**(250 854)**	**3.1%**	**(250 854)**	**3.1%**	**(52 059)**	**.7%**	**381.9%**
Repayment of borrowing	(8 204 605)	(250 854)	3.1%	(250 854)	3.1%	(52 059)	.7%	381.9%
Net Cash from/(used) Financing Activities	**4 555 938**	**(206 836)**	**(4.5%)**	**(206 836)**	**(4.5%)**	**(59 772)**	**(2.1%)**	**246.0%**
Net Increase/(Decrease) in cash held	**84 931 408**	**34 229 570**	**40.3%**	**34 229 570**	**40.3%**	**61 370 512**	**296.0%**	**(44.2%)**
Cash/cash equivalents at the year begin:	57 650 291	20 994 733	36.4%	20 994 733	36.4%	33 960 071	63.5%	(38.2%)
Cash/cash equivalents at the year end:	**142 581 700**	**80 739 106**	**56.6%**	**80 739 106**	**56.6%**	**98 433 821**	**132.7%**	**(18.0%)**

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 543 249	5.6%	2 987 227	3.0%	2 828 421	2.9%	86 997 749	88.5%	98 356 646	32.1%	3 273 143	3.3%	29 525 847	30.0%
Trade and Other Receivables from Exchange Transactions - Electricity	9 702 975	25.2%	2 418 685	6.3%	1 705 966	4.4%	24 689 269	64.1%	38 516 896	12.6%	40 434	.1%	4 114 630	10.7%
Receivables from Non-exchange Transactions - Property Rates	8 729 068	13.3%	2 497 205	3.8%	3 206 662	4.9%	51 333 729	78.1%	65 766 664	21.4%	76 373	.1%	14 687 047	22.3%
Receivables from Exchange Transactions - Waste Water Management	1 998 667	6.6%	963 294	3.2%	932 582	3.1%	26 539 092	87.2%	30 433 635	9.9%	858 985	2.8%	5 511 863	18.1%
Receivables from Exchange Transactions - Waste Management	1 417 924	5.7%	664 366	2.7%	693 389	2.8%	22 120 235	88.9%	24 895 914	8.1%	432 328	1.7%	3 750 415	15.1%
Receivables from Exchange Transactions - Property Rental Debtors	120 100	3.4%	66 511	1.9%	40 587	1.2%	3 263 715	93.5%	3 490 913	1.1%	(5)	-	352 396	10.1%
Interest on Arrear Debtor Accounts	1 410 912	3.8%	856 156	2.3%	1 229 216	3.3%	33 304 472	90.5%	36 800 756	12.0%	235 068	.6%	4 764 573	12.9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 100	2.6%	911	2.1%	768	1.8%	39 886	93.5%	42 665	-	-	-	324 787	761.3%
Other	(541 049)	(6.4%)	52 474	.6%	186 691	2.2%	8 740 329	103.6%	8 438 444	2.8%	32 089	.4%	1 918 473	22.7%
Total By Income Source	**28 382 945**	**9.3%**	**10 506 830**	**3.4%**	**10 824 282**	**3.5%**	**257 028 477**	**83.8%**	**306 742 534**	**100.0%**	**4 948 414**	**1.6%**	**64 950 030**	**21.2%**
Debtors Age Analysis By Customer Group														
Organs of State	1 713 405	9.2%	887 867	4.8%	1 488 847	8.0%	14 465 461	78.0%	18 555 580	6.0%	(644)	-	863 598	4.7%
Commercial	11 604 853	18.7%	2 802 364	4.5%	2 454 524	4.0%	45 240 697	72.8%	62 102 439	20.2%	31 982	.1%	9 902 083	15.9%
Households	14 657 106	6.6%	6 593 453	3.0%	6 658 602	3.0%	192 499 006	87.3%	220 408 167	71.9%	4 917 076	2.2%	54 090 178	24.5%
Other	407 580	7.2%	223 147	3.9%	222 309	3.9%	4 823 312	85.0%	5 676 348	1.9%	-	-	94 171	1.7%
Total By Customer Group	**28 382 945**	**9.3%**	**10 506 830**	**3.4%**	**10 824 282**	**3.5%**	**257 028 477**	**83.8%**	**306 742 534**	**100.0%**	**4 948 414**	**1.6%**	**64 950 030**	**21.2%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 451 019	16.4%	2 341 117	4.5%	2 290 596	4.5%	38 381 107	74.6%	51 463 839	50.8%
Bulk Water	1 544 523	8.7%	2 121 084	11.9%	1 394 422	7.9%	12 219 789	68.8%	17 749 707	17.5%
PAYE deductions	345 924	90.8%	15 778	4.1%	1 982	.5%	17 224	4.5%	380 907	.4%
VAT (output less input)	315 050	82.6%	1 266	.3%	(924)	(.2%)	65 872	17.3%	381 264	.4%
Pensions / Retirement	352 767	56.8%	13 425	2.2%	4 740	.8%	250 097	40.3%	621 029	.6%
Loan repayments	3 532	77.6%	22	.5%	-	-	996	21.9%	4 549	-
Trade Creditors	4 298 715	16.4%	1 298 457	5.0%	606 134	2.3%	19 916 971	76.2%	26 136 296	25.8%
Auditor-General	45 257	19.4%	5 558	2.4%	139	.1%	181 897	78.1%	232 851	.2%
Other	1 405 118	32.0%	153 743	3.5%	(25 872)	(.6%)	2 824 050	64.4%	4 386 034	4.3%
Total	**16 761 905**	**16.5%**	**5 950 450**	**5.9%**	**4 271 216**	**4.2%**	**74 371 905**	**73.4%**	**101 355 476**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.